

1970

## c 32 Assessment Act

Ontario

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## CHAPTER 32

## The Assessment Act

## 1. In this Act,

Interpre-  
tation

- (a) "assessment commissioner" means an assessment commissioner for a region as established by the regulations made under this Act;
- (b) "assessor" means the assessment commissioner and anyone acting under his authority;
- (c) "collector's roll" means a roll prepared in accordance with *The Municipal Act*;
- (d) "corporation assessment" means the assessment of land liable to taxation, of which a corporation is the owner or tenant, and business assessment of a corporation, but does not include the assessment of land that is assessed to a person other than a corporation as a tenant;
- (e) "county" includes a district;
- (f) "county council" includes a provisional county council;
- (g) "county court" includes a district court;
- (h) "county judge" includes a district judge;
- (i) "Department" means the Department of Municipal Affairs;
- (j) "insurance company" means any company or fraternal society or other corporation transacting within Ontario any class of insurance to which *The Insurance Act* applies or is made to apply by any general or special Act of the Legislature;
- (k) "land", "real property" and "real estate" include,
  - (i) land covered with water,
  - (ii) all trees and underwood growing upon land,
  - (iii) all mines, minerals, gas, oil, salt quarries and fossils in and under land,
  - (iv) all buildings, or any part of any building, and all structures, machinery and fixtures erected or placed upon, in, over, under or affixed to land,
  - (v) all structures and fixtures erected or placed upon, in, over, under or affixed to a highway, lane or other public communication or water, but not the rolling stock of a transportation system;

R.S.O. 1970,  
c. 284R.S.O. 1970,  
c. 224

R.S.O. 1970,  
c. 254

- (l) "loan company" means a loan corporation within the meaning of *The Loan and Trust Corporations Act*;
- (m) "locality" means a public school section, a separate school zone or a secondary school district that comprises or includes territory without municipal organization and includes the board of any of them;
- (n) "Minister" means the Minister of Municipal Affairs;
- (o) "municipality" means a city, town, village or township;
- (p) "person" includes a corporation, partnership, bridge authority, agent or trustee, and the heirs, executors, administrators or other legal representatives of a person to whom the context can apply according to law;
- (q) "telephone company" includes a person or association of persons owning, controlling or operating a telephone system or line, but not a municipal corporation;
- (r) "tenant" includes an occupant and the person in possession other than the owner;
- (s) "trust company" means a trust company within the meaning of *The Loan and Trust Corporations Act*;
- (t) "voters' list" means the municipal voters' list prepared under *The Voters' Lists Act*. 1968-69, c. 6, s. 1.

R.S.O. 1970,  
c. 485

#### Regulations

### 2.—(1) The Minister may make regulations,

- (a) establishing assessment areas and assessment regions for assessment purposes;
- (b) prescribing forms for the purposes of this Act;
- (c) prescribing standards and procedures to be used for the purpose of equalizing assessments under this Act;
- (d) prescribing the information and returns to be furnished by an assessment commissioner to any county or to any metropolitan or regional municipality. 1968-69, c. 6, s. 2 (1).

Assessment  
commissioner and  
acting  
assessment  
commissioner

(2) The Minister may appoint assessment commissioners for assessment regions and in the absence for any reason of any assessment commissioner, the Minister may appoint an acting assessment commissioner who, while so acting, has all the powers and duties of an assessment commissioner. 1968-69, c. 6, s. 2 (2); 1970, c. 57, s. 1 (1).

Notice of  
appoint-  
ment

(3) The appointment of an assessment commissioner shall be effective for the purposes of this Act upon the publication of a notice of his appointment in *The Ontario Gazette*. 1968-69, c. 6, s. 2 (3).

(4) An assessment commissioner appointed under subsection 2 shall be deemed for the purposes of this and every other Act to be the assessor and assessment commissioner of and for every municipality and locality in the assessment region for which he is appointed. 1968-69, c. 6, s. 2. (4); 1970, c. 57, s. 1 (2).

Deemed  
assessor

**3.** All real property in Ontario is liable to assessment and taxation, subject to the following exemptions from taxation:

Property  
assessable  
and taxable,  
exemptions

1. Lands or property belonging to Canada or any Province.  
Lands of  
Canada, etc.
2. Property held in trust for a band or body of Indians, but not if occupied by a person who is not a member of a band or body of Indians.  
Indian  
lands
3. Every place of worship and land used in connection therewith and every churchyard, cemetery or burying ground.  
Churches,  
etc.
  - (a) Where land is acquired for the purpose of a cemetery or burying ground but is not immediately required for such purpose, it is not entitled to exemption from taxation under this paragraph until it has been enclosed and actually and *bona fide* required, used and occupied for the interment of the dead.
  - (b) The exemption from taxation under this paragraph does not apply to lands rented or leased to a church or religious organization by any person other than another church or religious organization.
4. The buildings and grounds of and attached to or otherwise *bona fide* used in connection with and for the purposes of a university, high school, public or separate school, whether vested in a trustee or otherwise, so long as such buildings and grounds are actually used and occupied by such institution, but not if otherwise occupied.  
Public  
educational  
institutions
  - (a) The exemption from taxation under this paragraph does not apply to lands rented or leased to an educational institution mentioned in this paragraph by any person other than another such institution or a person already exempt from taxation in respect of the property rented or leased.
5. The buildings and grounds of and attached to or otherwise *bona fide* used in connection with and for the purposes of a seminary of learning maintained for philanthropic or religious purposes, the whole profits from which are devoted or applied to such purposes, but such grounds and buildings are exempt only while actually used and occupied by such seminary.  
Philan-  
thropic or  
religious  
seminaries



Educational  
seminaries

6. The buildings and grounds not exceeding in the whole fifty acres of and attached to or otherwise *bona fide* used in connection with and for the purposes of a seminary of learning maintained for educational purposes, the whole profits from which are devoted or applied to such purposes, but such grounds and buildings are exempt only while actually used and occupied by such seminary, and such exemption does not extend to include any part of the lands of such a seminary that are used for farming or agricultural pursuits and are worked on shares with any other person, or if the annual or other crops, or any part thereof, from such lands are sold.

(a) The exemption from taxation under this paragraph does not apply to lands rented or leased to a seminary of learning mentioned in this paragraph by any person other than another such seminary of learning or a person already exempt from taxation in respect of the property rented or leased.

Public  
hospitals  
R.S.O. 1970,  
c. 378

7. Every public hospital receiving aid under *The Public Hospitals Act* with the land attached thereto, but not land of a public hospital when occupied by any person as tenant or lessee.

(a) Land owned and used by such a public hospital for farming purposes shall be deemed attached to the hospital within the meaning of this paragraph, notwithstanding that it is separated therefrom by a highway.

Highways,  
etc.

8. Every highway, lane or other public communication and every public square, but not when occupied by a tenant or lessee other than a public commission.

Municipal  
property

R.S.O. 1970,  
c. 118

9. Subject to section 35, the property belonging to any county or municipality or vested in or controlled by any public commission or local board as defined by *The Department of Municipal Affairs Act*, wherever situate and whether occupied for the purposes thereof or unoccupied but not when occupied by a tenant or lessee who is liable to taxation, except property of a harbour commission used for the parking of vehicles for which a fee is charged.

Boy Scouts  
and Girl  
Guides

10. Property owned, occupied and used solely and only by The Boy Scouts Association or The Canadian Girl Guides Association or by any provincial or local association or other local group in Ontario that is a member of either Association or is otherwise chartered or officially recognized by it.

Industrial  
farms, etc.

11. Every industrial farm, house of industry, house of refuge, institution for the reformation of offenders or for

the care of children, boys' and girls' home, or other similar institution conducted on philanthropic principles and not for the purpose of profit or gain, but only when the land is owned by the institution and occupied and used for the purposes of the institution.

12. Land of an incorporated charitable institution organized for the relief of the poor, The Canadian Red Cross Society, St. John Ambulance Association, or any similar incorporated institution conducted on philanthropic principles and not for the purpose of profit or gain, that is supported, in part at least, by public funds, but only when the land is owned by the institution and occupied and used for the purposes of the institution. Charitable institutions
  
13. The property of a children's aid society discharging the functions of a children's aid society under *The Child Welfare Act*, whether held in the name of the society or in the name of a trustee or otherwise, if used exclusively for the purposes of and in connection with the society. Children's aid societies  
R.S.O. 1970,  
c. 64
  
14. The property of every public library and other public institution, literary or scientific, and of every agricultural or horticultural society or association, to the extent of the actual occupation of such property for the purposes of the institution or society. Scientific or literary institutions, etc.
  - (a) For the purposes of this paragraph, an agricultural society under *The Agricultural Societies Act* shall be deemed to be in actual occupation where the property of the society is rented and the rent is applied solely for the purposes of the society. R.S.O. 1970,  
c. 15
  
15. Land acquired by a society or association by reason of its being the site of any battle fought in any war, and maintained, preserved and kept open to the public in order to promote the spirit of patriotism. Battle sites
  
16. The land of every company formed for the erection of exhibition buildings to the extent to which the council of the municipality in which such land is situate consents that it shall be exempt. Exhibition buildings of companies
  
17. All machinery and equipment used for manufacturing or farming purposes or for the purposes of a concentrator or smelter of ore or metals, including the foundations on which they rest, but not including machinery and equipment to the extent that it is used, intended or required for lighting, heating or other building purposes or machinery owned, operated or used by a transportation system or by a person having the right, authority or permission to construct, maintain or operate within Ontario in, under, above, on or through any highway, Machinery

lane or other public communication, public place or public water, any structure or other thing, for the purposes of a bridge or transportation system, or for the purpose of conducting steam, heat, water, gas, oil, electricity or any property, substance or product capable of transportation, transmission or conveyance for the supply of water, light, heat, power or other service.

Forestry  
purposes

18. One acre used for forestry purposes for every ten acres of the farm in one municipality under a single ownership but not more than twenty acres in all, and, where the total acreage consists of more than one separately assessed parcel, the assessor shall treat all such parcels as one parcel for the purpose of determining the exemptions under this paragraph and shall apportion the exemption to each parcel in the ratio of the acreage of each parcel used or partly used for forestry purposes to the total acreage of all parcels used or partly used for forestry purposes.

Mineral  
land and  
minerals

19. The buildings, plant and machinery in, on or under mineral land, and used mainly for obtaining minerals from the ground, and the minerals in, on, or under such land other than diatomaceous earth, limestone, marl, peat, clay, building stone or stone for ornamental or decorative purposes or non-auriferous sand or gravel, but not including a concentrator or smelter of ore or metals. 1968-69, c. 6, s. 3.

Exemption  
of religious  
institutions

4. The council of any local municipality may pass by-laws exempting from taxes, other than school taxes and local improvement rates, the land of any religious institution named in the by-law, provided that the land is owned by the institution and occupied and used solely for recreational purposes, on such conditions as may be set out in the by-law. 1968-69, c. 6, s. 4.

Where land  
ceases to be  
used for  
forestry  
purposes

5. The council of a town, village or township may by by-law provide that, if any part of a farm exempted under paragraph 18 of section 3 ceases to be used for forestry purposes so as not to come within the purview of such paragraph, the assessor shall so report to the clerk and that the clerk shall forthwith amend the collector's roll by inserting therein,

- (a) the rates or taxes with which the farm would have been chargeable for the preceding three years if such part of the farm had not been exempt; or
- (b) such portion of such rates or taxes as the by-law may provide or the council may by resolution deem proper,

and such rates or taxes or portion thereof are collectable in accordance with such amended roll. 1968-69, c. 6, s. 5.

**6.** The council of any local municipality may pass by-laws exempting from taxes, other than school taxes and local improvement rates, the land belonging to and vested in the Navy League of Canada under such conditions as may be set out in the by-law, so long as the land is occupied and used solely for the purposes of carrying out the activities of the Ontario division of the Navy League. 1968-69, c. 6, s. 6.

Exemption  
of Navy  
League

**7.—(1)** Irrespective of any assessment of land under this Act, every person occupying or using land for the purpose of, or in connection with, any business mentioned or described in this section, shall be assessed for a sum to be called "business assessment" to be computed by reference to the assessed value of the land so occupied or used by him as follows:

Business  
assessment

- (a) Every person carrying on the business of a distiller for a sum equal to 140 per cent of the assessed value of the land occupied or used by him for such business exclusive of any portion of such land occupied or used by him for the distilling of alcohol solely for industrial purposes and for a sum equal to 75 per cent of the assessed value as to such last-mentioned portion.
- (b) Every person carrying on the business of a wholesale merchant, brewer, insurance company, loan company, trust company, express company carrying on business on or in connection with a railway or steamboats or other vessels, land company, loaning land corporation, bank, banker or any other financial business for a sum equal to 75 per cent of the assessed value.
- (c) Every person carrying on the business of selling or distributing goods, wares and merchandise through a chain of more than five retail stores or shops in Ontario, directly or indirectly owned, controlled or operated by him, for a sum equal to 75 per cent of the assessed value of the land occupied or used by him in such business for a distribution premises, storage or warehouse for such goods, wares and merchandise, or for an office used in connection with such business.
- (d) Every person carrying on the business of a manufacturer, including the business of a flour miller, maltster and a concentrator or smelter of ore or metals, for a sum equal to 60 per cent of the assessed value, provided that a manufacturer is not liable to business assessment as a wholesale merchant by reason of his carrying on the business of selling by wholesale the goods of his own manufacture on such land, and provided further that when a person occupies or uses land for the purpose of or in connection with the business of a concentrator or smelter of ore or metals that is also used for obtaining minerals from the ground, the assessor shall determine

the land that is reasonably necessary for the purposes of such concentrator or smelter of ore or metals.

- (e) Every person carrying on the business of selling goods or services through a chain of more than five stores, shops or outlets in Ontario, except a hotel or motel, for a sum equal to,
  - (i) 40 per cent of the assessed value in the year 1970,
  - (ii) 45 per cent of the assessed value in the year 1971,
  - (iii) 50 per cent of the assessed value in the year 1972 and thereafter.
- (f) Every person,
  - (i) practising or carrying on the business of a barrister, solicitor, notary public, conveyancer, physician, surgeon, oculist, optometrist, ophthalmic dispenser, physiotherapist, podiatrist, aurist, dentist or veterinarian, or a civil, mining, consulting, mechanical or electrical engineer, surveyor, contractor, builder, advertising agent, private investigator, employment agent, accountant, assignee, auditor, osteopath, chiropractor, massagist, architect and every person carrying on a financial or commercial business or any other business as agent, or
  - (ii) carrying on the business of operating a radio or television broadcasting station, or
  - (iii) carrying on business as the publisher of a newspaper, or a photographer, lithographer, printer or publisher, or
  - (iv) carrying on the business of a department store,for a sum equal to 50 per cent of the assessed value.
- (g) Every person carrying on the business of,
  - (i) a telegraph or telephone company, or
  - (ii) a transportation system, other than one for the transportation or transmission or distribution by pipe line of crude oil or liquid or gaseous hydrocarbons or any product or by-product thereof or natural or manufactured gas or liquefied petroleum gas or any mixture or combination of the foregoing, or
  - (iii) the transmission of water or of steam, heat or electricity for the purposes of light, heat or power,for a sum equal to 30 per cent of the assessed value of the land, except a highway, lane or other public communication or public place or water or private right of way, occupied or used by such person, exclusive of the value of any machinery, plant or appliances erected or placed upon, in, over, under or affixed to such land.



- (h) Every person carrying on the business of transportation, transmitting or distributing by pipe line crude oil or liquid or gaseous hydrocarbons or any product or by-product thereof or natural or manufactured gas or liquefied petroleum gas or any mixture or combination of the foregoing, for a sum equal to 30 per cent of the assessed value of the land excluding any pipe line liable to assessment under section 32 or 33.
- (i) Every person carrying on the business of a car park, for a sum equal to 25 per cent of the assessed value.
- (j) Every person carrying on any business not specially mentioned before in this section, for a sum equal to 30 per cent of the assessed value.

(2) Irrespective of any assessment of land or of any business assessment under this Act, every person who is liable to be assessed for business assessment and who provides without charge parking facilities for the vehicles of his employees shall be assessed for a sum (to be called business assessment) equal to 25 per cent of the assessed value of the land so used for employee parking that is reasonably necessary for such purpose as determined by the assessor, but such person shall not otherwise be assessable for business assessment in respect of such land.

Employee  
parking lots

(3) Irrespective of any assessment of land or of any business assessment under this Act, every person carrying on business in one of a group of premises in which business is carried on where land for parking is made available by the owner of the land, or by anyone claiming under him, without charge to customers of or persons having business in one of such premises in such group in common with the customers of or persons having business with the occupants of other such premises in the group shall be assessed for a sum (to be called business assessment) equal to 25 per cent of the assessed value of that portion of the land made available for parking which is in the proportion to the whole of the land so made available that the assessed value of his premises is to the total assessed value of the premises occupied by the group exclusive of the land made available for parking.

Shared  
parking lots

(4) Every person assessed for business assessment is liable for the payment of tax thereon and the tax assessed does not constitute a charge upon the land.

Tax not  
a charge  
on land

(5) Where a manufacturer also carries on the business of a transportation system for the transportation or transmission or distribution by pipe line of crude oil or liquid or gaseous hydrocarbons or any product or by-product thereof or natural or manufactured gas or any mixture or combination of the foregoing, he shall not be assessed for business assessment as a manufacturer in respect of such transportation system.

Transportation of  
gas, etc.,  
by pipe  
line by  
manufacturer

Effect of  
general  
words

(6) Wherever in this section general words are used for the purpose of including any business that is not expressly mentioned, such general words shall be construed as including any business not expressly mentioned, whether or not such business is of the same kind as or of a different kind from those expressly mentioned.

Persons  
carrying on  
more than  
one class of  
business

(7) Subject to subsection 8, no person shall be assessed in respect of the same premises under more than one of the clauses of subsection 1, and, where any person carries on more than one of the kinds of business mentioned in that subsection on the same premises, he shall be assessed by reference to the assessed value of the whole of the premises under that one of those clauses in which is included the kind of business that is the chief or preponderating business of those so carried on by him in or upon such premises.

Retailing  
by manu-  
facturer

(8) Where a manufacturer also carries on the business of a retail merchant, he shall be assessed as a retail merchant in respect of any premises or of any portion of any premises that are occupied and used by him solely and only for the purpose of such business.

Where  
land used  
partly for  
business  
and for  
residence

(9) Where any person mentioned in subsection 1 occupies or uses land partly for the purpose of his business and partly for the purpose of a residence, he shall be assessed under this section only in respect of the part occupied mainly for the purpose of his business.

Farmers  
etc.

(10) No person occupying or using land as a rooming house, apartment house, farm, market garden, nursery or apiary or for the raising of animals for the production of fur is liable to business assessment in respect of such land.

R.S.O. 1970,  
c. 212

(a) In this subsection, "rooming house" means any house or building or portion thereof in which the proprietor supplies lodging, for hire or gain, to other persons with or without meals in rooms furnished by the proprietor with necessary furnishings, and does not include a hotel, as defined in *The Hotel Registration of Guests Act*.

Minimum  
assessment

(11) Where the amount of the assessment of any person assessable under this section would under the foregoing provisions be less than \$100 he shall be assessed for the sum of \$100. 1968-69, c. 6, s. 7.

Assessment  
of telephone  
companies  
on gross  
receipts in  
cities, towns,  
villages and  
police  
villages

**3.—(1)** Every telephone company carrying on business in a city, town, village or police village, in addition to any other assessment to which it may be liable under this Act, shall be assessed for 100 per cent of the amount of the gross receipts from all telephone and other equipment belonging to the company located within the municipal limits of the city, town, village or police village, for the year ending on the 31st day of December next preceding the assessment.

(2) To remove doubts, it is hereby declared that the receipts of a telephone company from long distance business or calls in a municipality or police village are and always have been liable to assessment under subsection 1 in such municipality or police village.

Assessment  
of receipts  
from long  
distance  
business

(3) Subject to subsection 4, every telephone company shall be assessed in every township for one circuit used for carrying messages and placed or strung on poles or other structures or in conduits, including such poles, structures and conduits, and in use by the company on the 31st day of December next preceding the assessment, at the rate of \$135 per mile and for each additional circuit placed or strung on such poles or other structures or in such conduits, whether or not in use by the company on the 31st day of December next preceding the assessment, at the rate of \$7.50 per mile.

Assessment  
of telephone  
companies  
on mileage in  
townships

(4) Where a telephone company does not operate generally throughout Ontario and is not authorized by statute to carry on business throughout Ontario, it shall be assessed in every township for one circuit used for carrying messages and placed or strung on poles or other structures or in conduits, including such poles, structures and conduits, and in use by the company on the 31st day of December next preceding the assessment, at the rate of \$50 per mile and for each additional circuit placed or strung on such poles or other structures or in such conduits, whether or not in use by the company on the 31st day of December next preceding the assessment, at the rate of \$7.50 per mile.

Assessment  
of local  
telephone  
companies

(5) In computing the length of telephone circuits placed or strung on poles or other structures or in conduits in townships,

Computa-  
tion of  
length of  
circuits

- (a) the portion of a circuit within a police village shall not be included;
- (b) a circuit that does not exceed twenty-five miles in length that is not used as a connecting circuit between two or more central exchange switchboards shall not be included;
- (c) every circuit regardless of its length that connects two or more central exchange switchboards shall be included.

(6) In a township, the land of a telephone company on which any building is erected or placed, and the building itself, are liable to assessment.

Telephone  
company  
assessable  
for land  
built on in  
townships

(7) Every telegraph company carrying on business in a city, town, village or police village, in addition to any other assessment to which it may be liable under this Act, shall be assessed for 100 per cent of the amount of the gross receipts belonging to the company in such city, town, village or police village from the business of the company for the year ending on the 31st day of December next preceding the assessment.

Assessment  
of telegraph  
companies  
on gross  
receipts in  
cities, towns,  
villages and  
police  
villages

Assessment  
of mileage  
in townships

(8) In every township, there shall be assessed against every such telegraph company a sum equal to \$40 for every mile of the length of one wire placed or strung on the poles or other structures or in conduits operated or used by the company in the township and in use on the 31st day of December next preceding the assessment and a sum equal to \$5 per mile for each additional wire so placed or strung on the 31st day of December next preceding the assessment.

Telegraph  
company  
assessable  
for land  
built on in  
township

(9) In a township, the land of a telegraph company on which any building is erected or placed, and the building itself, are liable to assessment.

Telegraph  
and  
telephone  
plant of  
railways

(10) The telephone and telegraph plant, poles and wires of a steam railway company that are used exclusively in the running of trains or for any other purposes of a steam railway and not for commercial purposes are exempt from assessment, but each of such wires when used for commercial purposes shall be assessed at \$5 per mile in the manner hereinbefore mentioned.

Wires in  
police  
villages  
and branch  
and loop  
lines  
excluded

(11) In the computation of the length of telegraph wires and additional wires for assessment in a township, the wires placed or strung within the area of any police village and the wires of all branch and loop lines that do not exceed twenty-five miles in length shall not be included.

Measure-  
ment of  
additional  
wires

(12) In the measurement of such additional wires or circuits, the length of every telegraph wire and every telephone circuit placed or strung in cables or other combinations, and used or capable of being used as an independent means of conveying messages, shall be computed.

Assessment  
exemptions  
of companies

(13) Every company assessed as provided in this section is exempt from assessment in any municipality in respect of all machinery, plant and appliances wherever situate, and is exempt from assessment in cities, towns, villages and police villages in respect of all structures placed on, over, under or affixed to any highway, lane or other public communication, public place or water.

Poles and  
wires on  
township  
boundaries

(14) Where the poles, structures, conduits or wires of a telegraph or telephone company are placed on a boundary line between two townships or so near thereto that they are in some places on one side and in other places on the other side of the boundary line or are placed on a road that lies between two townships, although it may deviate so as in some places to be wholly or partly within either of them, the company shall be assessed in each township for one-half of the amount assessable against it under subsection 3, 4, 8 or 10, as the case may be, in both the townships taken together.



(15) Notwithstanding subsection 13, the assessment of a telephone company or telegraph company under this section shall be deemed to be real property assessment, and the taxes payable by any such company are a lien upon all the lands of the company in the municipality. 1968-69, c. 6, s. 8.

Real  
property  
assessment

**9.**—(1) Every telegraph and telephone company doing business in Ontario shall, on or before the 1st day of March in each year, transmit to the assessment commissioner of each municipality in which the company does business, a statement in writing of the amount of the gross receipts of the company in such municipality for the year ending on the 31st day of December next preceding the assessment.

Returns  
by telegraph  
and  
telephone  
companies

(2) Every telegraph and telephone company doing business in Ontario shall, on or before the 1st day of March in each year, transmit to the assessment commissioner of every township in which the company does business, a statement in writing showing,

Idem

- (a) the length in miles of one wire or of one circuit, as the case may be, placed or strung on poles or other structures or in conduits (including half on the boundaries of adjoining townships) in use by the company in such township on the 31st day of December next preceding the assessment, and the length in miles of additional wires or circuits, as the case may be, placed or strung on such poles or other structures or in such conduits (including half on the boundaries of adjoining townships) whether or not in use by the company in such township on the 31st day of December next preceding the assessment; and
- (b) the length in miles of one exempt wire or of one exempt circuit, as the case may be, placed or strung on poles or other structures or in conduits (including half on the boundaries of adjoining townships) in use by the company in such township on the 31st day of December next preceding the assessment, and the length in miles of additional exempt wires or circuits, as the case may be, placed or strung on such poles or other structures or in such conduits (including half on the boundaries of adjoining townships) whether or not in use by the company in such township on the 31st day of December next preceding the assessment. 1968-69, c. 6, s. 9.

**10.**—(1) Where in a township the density of population is not less than 150 of population to 500 acres, the council thereof may, subject to the approval of the Department, by by-law define such areas and declare them to be police villages for the purposes of section 8, and each year thereafter so long as the by-law remains

Power of  
township  
to assess  
on basis  
of gross  
receipts



in force every telephone and telegraph company carrying on business in the areas shall be assessed therein on a gross receipts basis in the manner provided in section 8, except that in such case the company shall be assessed for 100 per cent of the amount of the gross receipts from all equipment belonging to the company located within the areas.

Map of  
areas to be  
attached

(2) Every by-law passed under subsection 1 shall have attached thereto a map showing clearly the boundaries of the areas.

First state-  
ment of  
company  
based  
on gross  
receipts

(3) Where a by-law is passed under subsection 1, every telephone and telegraph company required under section 9 to transmit a statement to the assessment commissioner shall keep records of the gross receipts earned by the company on and after the 1st day of January in the year following that in which the by-law was approved by the Department, and the statement required to be transmitted to the assessment commissioner by the 1st day of March in the second year following that in which the by-law was approved shall be based on the gross receipts earned by the company in the year following that in which the by-law was approved.

Duty of  
clerk

(4) Upon the passing, amending or repealing of a by-law under subsection 1, the clerk shall forthwith transmit a copy thereof to the assessment commissioner and to every telephone and telegraph company carrying on business in the areas defined in the by-law. 1968-69, c. 6, s. 10.

Limit of  
taxation  
of gross  
receipts of a  
telephone  
company

**11.** Notwithstanding the other provisions of this Act or any other general or special Act, the total amount of the taxes and rates levied and imposed in any year in respect of the gross receipts of a telephone company in a municipality shall not exceed an amount equal to 5 per cent of the total of the gross receipts of the company from its business in the municipality for the year ending on the 31st day of December next preceding the assessment. 1968-69, c. 6, s. 11.

Assessment  
of easements

**12.—(1)** Where an easement is appurtenant to any land, it shall be assessed in connection with and as part of the land at the added value it gives to the land as the dominant tenement, and the assessment of the land that, as the servient tenement, is subject to the easement shall be reduced accordingly.

Lanes used  
as right of  
way

(2) Where land is laid out and used as a lane and is subject to such rights of way as prevent any beneficial use of it by the owner, it shall not be assessed separately, but its value shall be apportioned among the various parcels to which the right of way is appurtenant and shall be included in the assessment of such parcels and in such cases the assessor shall return the land so used as "Lane not assessed".

(3) A restrictive covenant running with the land shall be deemed to be an easement within the meaning of this section. 1968-69, c. 6, s. 12.

Restrictive  
covenant

**13.**—(1) An assessor, and any assistant of and designated by an assessor, upon producing proper identification, shall at all reasonable times and upon reasonable request be given free access to all land and to all parts of every building, structure, machinery and fixture erected or placed upon, in, over, under or affixed to the land, for the purpose of making a proper assessment thereof or of making a proper business assessment in respect thereof.

Right of  
access

(2) Every adult person present on land when any person referred to in subsection 1 visits the land in the performance of his duties shall upon request give to such person all the information in his knowledge that will assist such person to make a proper assessment of the land and every building, structure, machinery and fixture erected or placed upon, in, over, under or affixed to the land, to make a proper business assessment in respect thereof, and to obtain the information he requires with respect to any person whose name he is required to enter on the assessment roll or in the census register. 1968-69, c. 6, s. 13.

Information

**14.**—(1) Where an assessor has visited land for the purpose of making a proper assessment thereof or a proper business assessment in respect thereof or census and has been unable to obtain all information necessary for such purpose, he may deliver or cause to be delivered or mailed to the address of any person, whether resident in the municipality or not, who is or may be assessed in respect of the land, a questionnaire or questionnaires in writing demanding information as prescribed by the regulations.

Where  
assessor  
unable to  
obtain  
information  
by visit

(2) Every person to whom any questionnaire is delivered or mailed shall, within ten days after the delivery or mailing, enter thereon in the proper places all the information required thereby that is within his knowledge and sign and deliver or mail the questionnaires to the assessment commissioner or assessor whose name and address appear on the questionnaire.

Return of  
question-  
naire

(3) Except as provided in this or any other section of this Act, no person may be required by an assessment commissioner, assessor or other person to furnish information with respect to the assessment of land, business or persons or with respect to the census. 1968-69, c. 6, s. 14.

Proviso

**15.** The assessor is not bound by any statement delivered under section 13 or 14 nor does it excuse him from making due inquiry to ascertain its correctness, and, notwithstanding any such statement, the assessor may assess every person for such amount as he believes to be just and correct, and may omit his

Assessor  
not bound  
by returns

name or any land that he claims to own or occupy, if the assessor has reason to believe that he is not entitled to be placed on the roll or to be assessed for such land. 1968-69, c. 6, s. 15.

Offence  
for not  
furnishing  
information

**16.**—(1) Every person who, having been required to furnish information under section 13 or 14 makes default in delivering or furnishing it and any corporation that makes default in delivering the statement mentioned in section 9 is guilty of an offence and on summary conviction is liable to a fine of not more than \$100 and an additional fine of \$10 for each day during which default continues.

for false  
statement

(2) Every person who knowingly states anything false in any such statement or in furnishing such information is guilty of an offence and on summary conviction is liable to a fine of not more than \$200.

for  
obstructing  
assessor, etc.

(3) Every person who wilfully obstructs or interferes with any person referred to in subsection 1 of section 13 in the performance of any of his duties or the exercise of his rights, powers and privileges under this Act is guilty of an offence and on summary conviction is liable to a fine of not more than \$200. 1968-69, c. 6, s. 16.

Assessment  
roll content

**17.**—(1) The assessment commissioner shall cause to be prepared an assessment roll for each municipality in the region for which he is the assessment commissioner and, in such preparation, shall cause to be set down the following particulars:

1. A description of the property sufficient to identify it.
2. The name and surnames, in full, if they can be ascertained, of all persons who are liable to assessment in the municipality whether they are or are not resident in the municipality.
3. The amount assessable against each person opposite his name and where there is both owner and tenant, both names shall be entered on the roll.
4. Year of birth of every person entered on the roll.
5. Whether the person is a Canadian citizen, British subject, or an alien by inserting opposite his name the letters "C", "B" or "A", as the case may be.
6. Whether the person is an owner or tenant by inserting opposite his name the letter "O" or "T", as the case may be, and where the person is a "farmer's son", "farmer's daughter" or "farmer's sister", there shall also be similarly entered the letters "FS", "FD" or "SF", and, in the case of a person who is entitled to be a municipal elector by reason of being the husband or wife of the

person rated or entitled to be rated for land as provided by *The Municipal Act* or by reason of being the wife of a farmer's son, or a farmer's daughter or farmer's sister, there shall also be entered the letters "M F" meaning that such person is entitled to vote at municipal elections but is not to be counted for the purpose of determining representation in the county council, and all such names shall be numbered on the roll.

R.S.O. 1970,  
c. 284

7. Occupation of every person entered on the roll.
8. Number of acres, or other measures showing the extent of the land.
9. Market value of the parcel of land.
10. Amount of taxable land.
11. Value of the land if liable for school rates only.
12. Value of land exempt from taxation.
13. Assessment for real property under clauses *a* and *c* of subsection 2 of section 302 of *The Municipal Act*.
14. Percentage applied in determining the amount of business assessment under section 7.
15. Residential assessment.
16. Professional and commercial assessment.
17. Manufacturing and industrial assessment.
18. Farm assessment.
19. Religion, if Roman Catholic.
20. Whether a public or separate school supporter, by inserting the letter "P" or "S" as the case may be.
21. Corporations assessment, by inserting the letter "C" where applicable. 1968-69, c. 6, s. 17 (1); 1970, c. 57, s. 2 (1, 2).

(2) The following provisions shall be observed in the preparation of the assessment roll: Preparation

1. No assessment shall be made against the name of any deceased person, but, when the assessor is unable to ascertain the name of the person who should be assessed in lieu of the deceased person, he may enter, instead of such name, the words "Representatives of A.B., deceased" (*giving the name of the deceased person*).
2. Each subdivision shall be assessed separately, and every parcel of land (whether a whole subdivision or a portion thereof, or the whole or a portion of a building thereon)

in the separate occupation of any person shall be separately assessed; provided that no portion of any building used or intended to be used as a residence shall be separately assessed unless it is a domestic establishment of two or more rooms in which the occupants usually sleep and prepare and serve meals.

3. Where a block of vacant land subdivided into lots is owned by the same person, it may be entered on the roll as so many acres of the original block or lot if the numbers and description of the lots into which it is subdivided are also entered on the roll. 1968-69, c. 6, s. 17 (2).

Mechanical  
preparation

(3) To facilitate the use of mechanical methods of preparing the roll, and without limiting the generality of the foregoing,

- (a) in the case of a Canadian citizen or British subject, the letters "C", "B" may be omitted and such omission signifies that the person is entered on the roll as a Canadian citizen or British subject;
- (b) in the case of a public school supporter, the letter "P" may be omitted, and such omission signifies that the person is entered on the roll as a public school supporter;
- (c) in the case of an owner, the letter "O" may be omitted, and such omission signifies that the person is entered on the roll as an owner. 1968-69, c. 6, s. 17 (3); 1970, c. 57, s. 2 (3).

Interpre-  
tation

**18.—**(1) In this section,

- (a) "farm" means not less than twenty acres of land in the actual occupation of the owner of it;
- (b) "father" includes stepfather;
- (c) "mother" includes stepmother;
- (d) "owner" means a person who is owner in his or her own right, or a person whose wife is owner in her own right, of any estate for life or any greater estate legal or equitable, or of a leasehold estate, the term of which is not less than five years, except where the person is a widow and in that case "owner" means "owner in her own right" of such an estate;
- (e) "son", "sons", "farmer's son" and "farmers' sons" means son or sons, stepson or stepsons of the full age of twenty-one years not otherwise entitled to be entered on the voters' list;
- (f) "daughter", "daughters", "farmer's daughter" and "farmers' daughters" means daughter or daughters, stepdaughter or stepdaughters of the full age of twenty-one years not otherwise entitled to be entered on the voters' list;



- (g) "farmer's sister" means a sister of the full age of twenty-one years, not otherwise entitled to be entered on the voters' list, who is the sister of the owner of a farm who is unmarried or is a widower, and has resided on the farm with such owner for the twelve months next preceding and is residing thereon at the date fixed for beginning to make the assessment roll.

(2) Subject to subsections 3 to 10, where a father or mother is the owner of a farm, his or her sons and daughters who have resided on the farm for the twelve months next preceding and are residing thereon at the date fixed for beginning to make the assessment roll have the same right to be entered on the roll as if they were jointly assessed for the farm with the father or mother, but they shall be entered on the roll as farmers' sons, or farmers' daughters, as the case may be.

Farmers' sons and daughters

(3) Where the amount at which the farm is assessed is insufficient, if equally divided between a father or mother and son or daughter, and they were jointly assessed for it, to qualify both to vote at a municipal election, the son or daughter is not entitled to be entered on the roll in respect of the farm.

When son or daughter not entitled to be entered

(4) If the father is living and there are more sons than one resident as provided in subsection 2, and the farm is not assessed for an amount sufficient, if equally divided between them, to qualify the father and all such sons to vote at a municipal election, so many of the sons in the order of their seniority, beginning with the eldest, as the amount at which the farm is assessed, if equally divided between them and the father, would be sufficient to qualify, are entitled to be entered on the roll as farmers' sons.

When assessment insufficient to qualify all sons

(5) If the father is dead and the mother is a widow and the farm is not assessed for an amount sufficient, if equally divided between them, to qualify all of them to vote at a municipal election, so many of the sons, in the order mentioned in subsection 4, as the amount at which the farm is assessed, if equally divided between the mother and them, would be sufficient to qualify, are entitled to be entered on the roll as farmers' sons.

Idem

(6) Where a father or mother has no sons, the daughters, if any, for the purposes of subsection 4 or 5 are entitled to be entered on the roll as farmers' daughters in the same manner and to the same extent as the sons, if there had been sons, would have been entitled to be entered on the roll.

Right of daughter to vote where no sons

(7) Where a father or mother has sons and daughters and the farm is assessed at an amount more than sufficient to entitle the father or mother and all the sons to be entered on the roll, but is not assessed for an amount sufficient to qualify also all such daughters to vote at a municipal election, so many of the daughters in the order mentioned for sons in subsection 4 as the

Right of daughter to vote where sons also vote

amount at which the farm is assessed, if equally divided between the father, mother and the sons and daughters, would be sufficient to qualify, are entitled to be entered on the roll as farmers' daughters.

Right of  
farmer's  
sister to  
vote

(8) A farmer's sister has the same right to be entered on the roll as if she were jointly assessed for the farm with the owner, but she shall not be entered thereon as a farmer's sister unless the amount at which the farm is assessed is sufficient, if equally divided between them and they were jointly assessed for it, to qualify both to vote at a municipal election.

Right of  
more than  
one farmer's  
sister to  
vote

(9) In case more than one farmer's sister has the right under subsection 8 to be entered on the roll with the owner, and the farm is not assessed for an amount sufficient to qualify all such farmer's sisters to vote at a municipal election, so many of the farmer's sisters in the order mentioned for sons in subsection 4 as the amount at which the farm is assessed, if equally divided between the owner and the farmer's sisters, would be sufficient to qualify, are entitled to be entered on the roll as farmer's sisters.

Occasional  
absence not  
to disqualify

(10) Occasional or temporary absence from the farm for a time or times not exceeding in the whole six of the twelve months does not disentitle a farmer's son, farmer's daughter or farmer's sister to be entered on the roll. 1968-69, c. 6, s. 18.

Assessor to  
be guided by  
index book  
R.S.O. 1970,  
c. 430

**19.** Where the index book required by section 60 of *The Separate Schools Act* is prepared, an assessor shall be guided thereby in ascertaining who have given the notices that are by law necessary in order to entitle supporters of Roman Catholic separate schools to exemption from the public school tax. 1968-69, c. 6, s. 19.

Evidence  
on which  
assessor to  
enter  
persons as  
separate  
school  
supporters

**20.** An assessor, where the entry in the index book mentioned in section 19 does not show a ratepayer to be a supporter of separate schools, shall accept the statement of the ratepayer, or a statement made on his behalf and by his authority, and not otherwise, that he is a Roman Catholic, as sufficient *prima facie* evidence for placing such person on the assessment roll as a separate school supporter, or if the assessor knows personally any ratepayer to be a Roman Catholic, this is also sufficient for placing such person on the assessment roll as a separate school supporter. 1968-69, c. 6, s. 20.

School  
support

**21.—(1)** The Assessment Review Court shall hear and determine all complaints with regard to persons alleged to be wrongfully placed upon or omitted from the roll as public school supporters or as Roman Catholic separate school supporters, and any person so complaining or any ratepayer or school board may give notice in writing to the person whose name appears on the assessment notice as the person giving the notice on behalf of the municipal-

ity of such complaint, and the provisions of this Act as to giving notice of complaints against the assessment roll and proceedings for the trial thereof apply to complaints under this section except that the notice of complaint may be given at any time on or before the 14th day of October or the last day for appealing to the court whichever is the later.

(2) Liability in respect of public or separate school support shall be determined in accordance with the circumstances existing at the time the notice of complaint was given.

Deter-  
mination  
of school  
support,  
time for

(3) Notwithstanding subsection 1, if the notice of complaint is received more than thirty days before the last day for giving the notice under subsection 1, the person to whom the notice has been given under subsection 1 shall prepare and deliver to the clerk of the municipality, on or before the last day for giving the notice of complaint, a revised assessment notice showing liability in accordance with the circumstances existing at the time the notice of complaint was given, which notice shall be sent by the clerk, with the notice of the sitting of the court to consider the complaint, to the owner or tenant to be assessed, to the owner or tenant appearing on the assessment roll and to the complainant, and the court shall amend the roll in accordance with such revised assessment notice unless one of the parties concerned or his agent appears at the hearing and objects thereto, in which event the court shall determine the matter as provided in subsection 1. 1968-69, c. 6, s. 21.

Revised  
assessment  
notice

**22.**—(1) In the case of a municipality in which there are supporters of a Roman Catholic separate school therein, or contiguous thereto, there shall be printed in conspicuous characters, or written across or on the assessor's notice to every ratepayer provided for by section 40 in addition to the proper entry heretofore required to be made in the column respecting the school tax, the following words: "*You are assessed as a Separate School supporter*" or "*You are assessed as a Public School supporter*", as the case may be; or these words may be added to the notice to the ratepayer.

Notice to be  
given of  
assessment  
as public or  
separate  
school  
supporter

(2) Where a ratepayer, who was in the next preceding year assessed as a public school supporter, is being assessed as a separate school supporter or where a ratepayer, who was in the next preceding year assessed as a separate school supporter, is being assessed as a public school supporter, it is the duty of the assessor to give, in addition to all other notices, a written or printed notice to the ratepayer that the change is being made. 1968-69, c. 6, s. 22.

Notice to be  
given of  
change in  
assessment  
as public or  
separate  
school  
supporter

**23.** The assessment commissioner shall in each year, on or before the 31st day of October, cause a census to be taken of the inhabitants of each municipality and locality in his region, which

Census

shall include such information as may be prescribed by the Lieutenant Governor in Council, and the census for each municipality and locality shall be delivered by the assessment commissioner to the clerk of the municipality or the secretary of each school board in the locality on or before the 1st day of November of the year in which the census is taken. 1970, c. 57, s. 3.

Owner-  
occupied  
land

**24.**—(1) Land occupied by the owner shall be assessed against him.

Unoccupied  
land of  
resident

(2) Unoccupied land the owner of which is resident in the municipality shall be assessed against him.

Land of  
resident  
occupied by  
tenant

(3) Land owned by a resident in the municipality and occupied by any person other than the owner shall be assessed against the owner and the tenant.

Occupied  
land owned  
by non-  
resident

(4) Occupied land owned by a person who is not a resident in the municipality shall be assessed against the owner, if known, and against the tenant.

Unoccupied  
land of non-  
residents

(5) Unoccupied land owned by non-residents shall be assessed in the same manner as the land of residents and, where the name of the owner cannot be ascertained, the assessor shall insert the word "non-resident" in the assessment roll for the name of the owner opposite the description of the land.

Joint  
owners,  
resident and  
non-resident

(6) Where land is owned by more persons than one, and any one of the owners is not resident in the municipality,

(a) if the land is occupied by any person other than the owners, it shall be assessed against the tenant and against such of the owners as are known; and

(b) if occupied by any of the owners or if unoccupied, it shall be assessed against all the owners who are known.

Tenant,  
when to be  
deemed  
owner

(7) Where the land is assessed against a tenant under subsection 4 or 6, the tenant, for the purpose of imposing and collecting taxes upon and from the land, shall be deemed to be the owner.

Land held  
by trustees,  
etc.

(8) Land held by a trustee, guardian, executor or administrator shall be assessed against him as owner or tenant thereof, as the case may require, in the same manner as if he did not hold the land in a representative capacity, but the fact that he is a trustee, guardian, executor or administrator shall, if known, be stated in the roll, and such trustee, guardian, executor or administrator is only personally liable when and to such extent as he has property as such trustee, guardian, executor or administrator, available for payment of such taxes. 1968-69, c. 6, s. 24.

Land of  
transporta-  
tion or  
transmission  
company

**25.** The real estate of any transportation or transmission company shall be considered as land of a resident in the municipality although the company does not have an office in the municipality. 1968-69, c. 6, s. 25.



**26.**—(1) Notwithstanding paragraph 1 of section 3, the tenant of land owned by the Crown where rent or any valuable consideration is paid in respect of such land and the owner of land in which the Crown has an interest and the tenant of such land where rent or any valuable consideration is paid in respect of such land shall be assessed in respect of the land in the same way as if the land was owned or the interest of the Crown was held by any other person.

Assessment  
of Crown  
lands

(a) For the purposes of this subsection,

- (i) "tenant", in addition to its meaning under section 1, also includes any person who uses land belonging to the Crown as, or for the purposes of, or in connection with, his residence, irrespective of the relationship between him and the Crown with respect to such use,
- (ii) "residence" means a building or part of a building used as a domestic establishment and consisting of two or more rooms in which persons usually sleep and prepare and serve meals,
- (iii) "rent or any valuable consideration" shall be deemed to have been paid, in the case of an employee using land belonging to the Crown as a residence, where there is a reduction in or deduction from the salary, wages, allowances or emoluments of the employee because of such use or where such use is taken into consideration in determining the employee's salary, wages, allowances or emoluments.

(2) The tenant of land held in trust for a band or body of Indians who is not a member of such band or body where rent or any valuable consideration is paid in respect of such land shall be assessed in respect of the land in the same way as if the land was owned or held by any other person.

Assessment  
of Indian  
lands

(3) In addition to the liability of every person assessed under subsection 1 or 2 to pay the taxes assessed against him, the interest in such land, if any, of every person other than the Crown and the band or body of Indians for which it is held in trust or any member thereof is subject to the special lien on land for taxes given by *The Municipal Act* and is liable to be sold or vested in the municipality for arrears of taxes.

Tenant's  
interests  
may be  
sold

R.S.O. 1970,  
c. 284

(4) This section does not apply to the interest of a timber licensee, lessee, grantee or concessionaire in a licence, lease or agreement issued under *The Crown Timber Act*, or to any right in timber cut or to be cut by the holder of, or party to, such licence, lease or agreement, or to such improvements or equipment as lumber camps, tote roads, telephone lines, hoists, logging rail-

Application  
to timber  
licensees,  
etc.  
R.S.O. 1970,  
c. 102



ways, dams or booms that may be used only temporarily in connection with logging or lumbering operations conducted under such licence, lease or agreement. 1968-69, c. 6, s. 26.

Assessment  
of land

**27.**—(1) Subject to this section, land shall be assessed at its market value.

Market  
value

(2) Subject to subsection 3, the market value of land assessed is the amount that the land might be expected to realize if sold in the open market by a willing seller to a willing buyer.

Farm lands  
and  
buildings

(3) For the purposes of subsection 2, in ascertaining the market value of farm lands used only for farm purposes by the owner thereof or used only for farm purposes by a tenant of such an owner and buildings thereon used solely for farm purposes, including the residence of the owner or tenant and of his employees and their families on the farm lands, consideration shall be given to the market value of such lands and buildings for farming purposes only, and in determining such market value consideration shall not be given to sales of lands and buildings to persons whose principal occupation is other than farming.

Where  
owner dies  
or retires

(4) Where the owner of farm lands entitled to the benefit of subsection 3 dies or retires, the market value of the lands and buildings in respect of which subsection 3 applies shall be ascertained in the manner provided in subsection 3 in assessing such lands during the period the lands are held by him after his retirement or held by his estate after his death, but in no case beyond the two years immediately following the owner's death or retirement unless such lands are occupied by the surviving spouse of the deceased owner or by the retired owner.

Effect of  
assessment  
determined  
on appeal

(5) When an appeal has been taken in respect of the assessment of farm lands mentioned in subsection 3 from the decision of the Assessment Review Court, the assessment as finally determined on appeal shall remain fixed in respect of the same lands and buildings for a period of two years after the year in respect of which such appeal was taken so long as the lands and buildings are owned by a person whose principal occupation is farming.

Reforested  
lands

(6) Land that has been planted for forestation or reforestation purposes shall not be assessed at a greater value by reason only of such planting.

Woodlands

(7) Land used as woodlands shall not be assessed at a greater value by reason of the presence of the trees thereon nor shall it be assessed at a lesser value by reason of the removal of the trees.

Interpre-  
tation

(8) In subsection 7, "woodlands" means lands having not less than 400 trees per acre of all sizes, or 300 trees measuring over two inches in diameter, or 200 trees measuring over five inches in

diameter, or 100 trees measuring over eight inches in diameter (all such measurements to be taken at four and one-half feet from the ground) of one or more of the following kinds: white or Norway pine, white or Norway spruce, hemlock, tamarack, oak, ash, elm, hickory, basswood, tulip (white wood), black cherry, walnut, butternut, chestnut, hard maple, soft maple, cedar, sycamore, beech, black locust, or catalpa, or any other variety that may be designated by order in council, and which lands have been set apart by the owner with the object chiefly, but not necessarily solely, of fostering the growth of the trees thereon and that are fenced and not used for grazing purposes. 1968-69, c. 6, s. 27.

**28.**—(1) The profits from a mine or mineral work shall be assessed by, and the tax leviable thereon shall be paid to, the municipality in which the mine or mineral work is situate, or, in unorganized territory, the school board or boards having jurisdiction over the area in which the mine or mineral work is situate; provided that the assessment on each oil or gas well operated at any time during the year shall be at least \$20.

Profits  
from mines

(2) Every person occupying mineral land for the purpose of any business other than mining is liable to business assessment as provided by section 7.

Business  
assessment

(3) Where in any deed or conveyance of lands heretofore or hereafter made, the petroleum mineral rights in the lands have been or are reserved to the grantor, such mineral rights shall be assessed at their market value.

Petroleum  
mineral  
rights

(4) Notwithstanding this section, the tax payable to a municipality upon a mine or mining work liable to taxation under section 3 of *The Mining Tax Act* is subject to the approval of the Department and shall not exceed,

Tax on mine,  
etc., to be  
approved  
by Depart-  
ment  
R.S.O. 1970,  
c. 275

(a)  $1\frac{1}{2}$  per cent of the amount of the annual profits upon which the tax payable under the said section 3 is based, up to and including \$2,333,333.33; and

(b)  $2\frac{1}{2}$  per cent of the annual profits upon which the tax payable under the said section 3 is based, that are in excess of \$2,333,333.33.

(5) Notwithstanding paragraph 19 of section 3 but subject to subsection 4, the assessment of profits from a mine or mineral work or mining work under this section shall be deemed to be real property assessment and the taxes payable in accordance with subsection 4 upon such assessment are a lien upon all the lands in the municipality of the person liable for payment of such taxes.

Mine  
assessment  
to be  
required  
as for  
real property

(6) The taxes payable in accordance with subsection 1 or 4 shall be distributed among the bodies that would have received them had such taxes been levied in the usual way and in the same ratio.

Distribution  
of taxes

Minerals  
and surface  
rights  
becoming  
vested in  
one owner

(7) Where any estate in mines, minerals or mining rights has heretofore or may hereafter become severed from the estate in the surface rights of the same lands, whether by means of the original patent or lease from the Crown, or by any act of the patentee or lessee, his heirs, executors, administrators, successors or assigns, such estates after being so severed shall thereafter be and remain for all purposes of taxation and assessment separate estates notwithstanding the circumstances that the titles to such estates may thereafter be or become vested in one owner.

Regulations,  
payments to  
mining  
municipalities

(8) The Minister may make regulations,

- (a) providing for the making of payments to mining municipalities, and providing a formula or method of computing such payments;
- (b) prescribing the terms and conditions of such payments;
- (c) prescribing definitions of any word or expression, except the expression "mining municipality", whether or not used in this Act, for the purposes of the regulations;
- (d) designating municipalities as mining municipalities for the purposes of the regulations;
- (e) providing, in respect of any matter dealt with in or under the regulations, that the approval of the Minister shall be required. 1968-69, c. 6, s. 28 (1-8).

Idem

(9) Where a municipality receives a payment in any year under the regulations made under subsection 8, it shall not assess or tax the profits of any mine or mineral work under subsection 1 or 4 in that year. 1970, c. 57, s. 4.

Idem  
R.S.O. 1970,  
c. 275

(10) Notwithstanding subsection 9, where there are no mines profits calculated under section 3 of *The Mining Tax Act*, the payment shall form part of the general funds of the municipality.

Idem

(11) Payments made under subsection 8 shall be paid out of such moneys as may be appropriated therefor by the Legislature. 1968-69, c. 6, s. 28 (10, 11).

Exemption  
of farm  
lands from  
taxation for  
certain  
expenditures

**29.—**(1) In any municipality where lands held and used as farm lands only and in blocks of not less than five acres by any one person are not benefited to as great an extent by the expenditure of moneys for and on account of public improvements, of the character hereinafter mentioned, in the municipality as other lands therein generally, the council shall annually before the 1st day of March pass a by-law declaring what part, if any, of such lands are exempt or partly exempt from taxation for the expenditures of the municipality incurred for waterworks, fire protection, garbage collection, sidewalks, pavements or sewers, or the lighting, oiling, tarring, treating for dust or watering of the streets,



regard being had in determining such exemption to any advantage, direct or indirect, to such lands arising from such expenditures or any of them.

(2) The clerk shall forthwith notify by registered mail each person affected by the by-law as to what exemption is provided for his lands by the by-law. Notice

(3) Any person complaining that the by-law does not exempt him or sufficiently exempt him or his lands from taxation may, within fourteen days after the mailing of the notice, notify the clerk of the municipality and the secretary of the Ontario Municipal Board of his intention to appeal against the provisions of the by-law, or any of them, to the Ontario Municipal Board which has power to alter or vary any or all of the provisions of the by-law and to determine the matter of complaint in accordance with the spirit and intent of this section. Appeal  
against  
by-law

(4) If the council fails to pass the by-law before the 1st day of March, any person affected may, on or before the 21st day of March, notify the clerk of the municipality and the Minister of his intention to appeal to the Minister, and, upon such an appeal being taken, the Minister may make an order declaring what part, if any, of the lands of the person appealing is exempt or partly exempt from taxation, and such order when approved by the Lieutenant Governor in Council and published in *The Ontario Gazette* shall be deemed to be the by-law of the council as if passed under subsection 1 except that there shall be no appeal therefrom under subsection 3. Appeal  
where no  
by-law  
passed

(5) Nothing in this section shall be deemed to prevent or affect any right of appeal against an assessment. 1968-69, c. 6, s. 29. Assessment  
appeals not  
affected

**30.**—(1) Section 29 applies to a police village so that farm lands situate therein may be exempted or partly exempted from taxation in the same manner, to the same extent, and for the purposes mentioned in that section. Exemption  
of farm  
lands in  
police  
villages

(2) The trustees or board of trustees of a police village have power to and shall pass by-laws as provided for in section 29 and forthwith after passing the by-law shall furnish a certified copy thereof to the clerk of the township or townships in which the police village or any part thereof is situate, and all notices to be given under that section shall be given to the trustees or board of trustees of the police village instead of to the clerk of the municipality. Exemption  
by-law  
to be passed  
by trustees  
of police  
village

(3) The trustees or board of trustees of a police village shall notify the clerk of the township or townships, in which the police village or any part thereof is situate, of any decision of the Minister or the Ontario Municipal Board in respect of lands in the police village made under section 29 forthwith after it is received. Notice of  
by-law  
and of  
decisions to  
be given to  
township  
clerk

Application  
of by-law  
by township  
council in  
striking  
rates

(4) The provisions of every by-law of a police village passed under the authority of this section, and of every decision of the Minister or the Ontario Municipal Board with respect to such police village, shall be made applicable by the council of the township or townships in which the police village or any part thereof is situate in striking the rates to be levied in or for the purposes of the police village. 1968-69, c. 6, s. 30.

Agreement  
for fixed  
assessment  
for golf  
course

**31.—**(1) Any local municipality may enter into an agreement with the owner of a golf course for providing a fixed assessment for the land occupied as a golf course, but not including the part of the land actually occupied by any building or structure or such building or structure, to apply to taxation for general, school and special purposes, but not to apply to taxation for local improvements.

Duties of  
municipal  
officials:

(2) Where a golf course has a fixed assessment under an agreement under subsection 1,

assessment

(a) the golf course shall be assessed each year as if it did not have a fixed assessment;

taxes

(b) the treasurer shall calculate each year what the taxes would have been on the golf course if it did not have a fixed assessment;

record

(c) the treasurer shall keep a record of the difference between the taxes paid each year and the taxes that would have been paid if the golf course did not have a fixed assessment and shall debit the golf course with this amount each year during the term of the agreement and shall add to such debit on the 1st day of January in each year such interest as may be agreed upon on the aggregate amount of the debit on such date; and

distribution  
of taxes

(d) the taxes paid on the fixed assessment shall be distributed among the bodies for which the municipality is required to levy in the proportion that the levy for each body bears to the total levy.

Agreement  
to be  
registered

(3) Every agreement shall be registered in the registry office or land titles office, as the case may be, in the county in which the golf course or any part thereof is located.

Termination  
of agree-  
ment, as  
to all of  
lands

(4) When an agreement is for any reason terminated as to the whole of the lands in respect of which the fixed assessment is given, the owner shall,

(a) pay to the municipality the amount debited against the golf course, including the amounts of interest debited in accordance with clause c of subsection 2; or



- (b) require the municipality to purchase the golf course for an amount equal to the fixed assessment.

(5) When an agreement is for any reason terminated as to a part of the land in respect of which the fixed assessment is given, the owner shall, as to part of lands

- (a) pay to the municipality that portion of the amount debited against the golf course, including the amounts of interest debited in accordance with clause *c* of subsection 2, that is attributable to the portion of the golf course in respect of which the agreement is terminated; or

- (b) require the municipality to purchase the part of the golf course in respect of which the agreement is terminated for an amount equal to the fixed assessment that is attributable to such part.

(6) Where a golf course has a fixed assessment under an agreement under subsection 1, the agreement shall terminate as to the whole or any part of the land in respect of which the fixed assessment is given when the whole or any such part thereof ceases to be occupied for the purposes of a golf course. Agreement terminated when land ceases to be used as golf course

(7) Any agreement may be terminated on the 31st day of December in any year upon the owner of the golf course giving six months notice of such termination in writing to the municipality. Termination of agreement

(8) Any dispute between the municipality and the owner of the golf course in relation to an agreement or this section shall be settled by the Ontario Municipal Board, and the decision of the Board is final. 1968-69, c. 6, s. 31. Dispute

**32.**—(1) The property by subclause *v* of clause *k* of section 1 declared to be “land” that is owned by companies or persons supplying water, heat, light and power to municipalities and the inhabitants thereof, and companies and persons operating transportation systems and companies or persons distributing by pipe line natural gas, manufactured gas or liquefied petroleum gas or any mixture of any of them shall, whether situate or not situate upon a highway, street, road, lane or other public place, when and so long as in actual use, be assessed at its market value in accordance with section 27. 1968-69, c. 6, s. 32 (1); 1970, c. 57, s. 5. Assessment of lands of water, heat, light, power and transportation companies

(2) This section does not apply to a pipe line as defined in section 33. Application of section

Assessment  
of works  
extending  
into two  
or more  
municipalities

(3) Where the property of any such company or person extends through two or more municipalities, the portion thereof in each municipality shall be separately assessed therein at its value as an integral part of the whole property.

Assessment  
of struc-  
tures, rails,  
etc., of  
transporta-  
tion system

(4) Notwithstanding any other provisions of this Act, the structures, substructures, superstructures, rails, ties, poles and wires of such a transportation system are liable to assessment and taxation in the same manner and to the same extent as those of a steam railway are under section 38 and not otherwise. 1968-69, c. 6, s. 32 (2-4).

Interpre-  
tation  
R.S.O. 1970,  
c. 148

**33.**—(1) In this section,

- (a) "gas" means gas as defined in *The Energy Act*;
- (b) "oil" means crude oil or liquid hydrocarbons or any product or by-product thereof;
- (c) "pipe line" means, subject to subsection 4, a pipe line for the transportation or transmission of gas that is designated by the owner as a transmission pipe line and a pipe line for the transportation or transmission of oil, and includes,
  - (i) all valves, couplings, cathodic protection apparatus, protective coatings and casings,
  - (ii) all haulage, labour, engineering and overheads in respect of such pipe line,
  - (iii) any section, part or branch of any pipe line,
  - (iv) any easement or right of way used by a pipe line company, and
  - (v) any franchise or franchise right,

but does not include a pipe line or lines situate wholly within an oil refinery, oil storage depot, oil bulk plant or oil pipe line terminal;

- (d) "pipe line company" means every person, firm, partnership, association or corporation owning or operating a pipe line all or any part of which is situate in Ontario.

Notice to  
municipalities

(2) On or before the 1st day of July in each year, the pipe line company shall notify the assessment commissioner of each municipality of the age, length and diameter of all its transmission pipe lines located in the municipality as of the 1st day of June of that year.

(3) All disputes as to whether or not a gas pipe line is a transmission pipe line shall, on the application of any interested party, be decided by the Ontario Energy Board and its decision is final. Disputes

(4) Notwithstanding any other provisions of this Act, but subject to subsection 6, a pipe line shall be assessed for taxation purposes at the following rates: Assessment of pipe line

## OIL TRANSMISSION PIPE LINE

Size of Pipe		Assessment per Foot of Length
$\frac{3}{4}$ " to 1" . . . .	Nominal Inside Diameter . . . .	\$ 1.20
$1\frac{1}{4}$ " to $1\frac{1}{2}$ " . . . .	" " " " . . . .	1.45
2" and $2\frac{1}{2}$ " . . . .	" " " " . . . .	1.70
3" . . . . .	" " " " . . . .	2.20
4" and $4\frac{1}{2}$ " . . . .	" " " " . . . .	2.70
5" and $5\frac{5}{8}$ " . . . .	" " " " . . . .	3.20
6" and $6\frac{3}{8}$ " . . . .	" " " " . . . .	3.70
8" . . . . .	" " " " . . . .	5.90
10" . . . . .	" " " " . . . .	6.80
12" . . . . .	" " " " . . . .	8.55
14" . . . . .	Outside Diameter . . . . .	9.20
16" . . . . .	" " " " . . . . .	10.35
18" . . . . .	" " " " . . . . .	11.45
20" . . . . .	" " " " . . . . .	12.45
22" . . . . .	" " " " . . . . .	13.75
24" . . . . .	" " " " . . . . .	14.80
26" . . . . .	" " " " . . . . .	15.70
28" . . . . .	" " " " . . . . .	16.75
30" . . . . .	" " " " . . . . .	17.70
32" . . . . .	" " " " . . . . .	18.65
34" . . . . .	" " " " . . . . .	19.50
36" . . . . .	" " " " . . . . .	20.35
38" . . . . .	" " " " . . . . .	21.35

## FIELD AND GATHERING PIPE LINE

$\frac{3}{4}$ " to 1" . . . .	Nominal Inside Diameter . . . .	\$ .90
$1\frac{1}{4}$ " to $1\frac{1}{2}$ " . . . .	" " " " . . . .	1.09
2" and $2\frac{1}{2}$ " . . . .	" " " " . . . .	1.31
3" . . . . .	" " " " . . . .	1.69
4" and $4\frac{1}{2}$ " . . . .	" " " " . . . .	2.10
5" and $5\frac{5}{8}$ " . . . .	" " " " . . . .	2.47
6" and $6\frac{3}{8}$ " . . . .	" " " " . . . .	2.89
8" . . . . .	" " " " . . . .	4.65
10" . . . . .	" " " " . . . .	5.44
12" . . . . .	" " " " . . . .	6.90

## GAS TRANSMISSION PIPE LINE

Size of Pipe		Assessment per Foot of Length
$\frac{3}{4}$ " to 1" . . .	Nominal Inside Diameter . . . . .	\$ 1.20
$1\frac{1}{4}$ " to $1\frac{1}{2}$ " . . .	" " " " " " . . . . .	1.45
2" and $2\frac{1}{2}$ " . . .	" " " " " " . . . . .	1.75
3" . . . . .	" " " " " " . . . . .	2.25
4" and $4\frac{1}{2}$ " . . .	" " " " " " . . . . .	2.80
5" and $5\frac{1}{2}$ " . . .	" " " " " " . . . . .	3.30
6" and $6\frac{1}{2}$ " . . .	" " " " " " . . . . .	3.85
8" . . . . .	" " " " " " . . . . .	6.20
10" . . . . .	" " " " " " . . . . .	7.25
12" . . . . .	" " " " " " . . . . .	9.20
14" . . . . .	Outside Diameter . . . . .	10.00
16" . . . . .	" " " " " " . . . . .	11.40
18" . . . . .	" " " " " " . . . . .	12.75
20" . . . . .	" " " " " " . . . . .	14.00
22" . . . . .	" " " " " " . . . . .	15.65
24" . . . . .	" " " " " " . . . . .	17.00
26" . . . . .	" " " " " " . . . . .	18.25
28" . . . . .	" " " " " " . . . . .	19.70
30" . . . . .	" " " " " " . . . . .	21.10
32" . . . . .	" " " " " " . . . . .	22.50
34" . . . . .	" " " " " " . . . . .	23.80
36" . . . . .	" " " " " " . . . . .	25.15
38" . . . . .	" " " " " " . . . . .	26.70

Adjustment  
of assess-  
ment

(5) The assessment of pipe lines in each municipality determined under subsection 4 shall be adjusted by the application of the latest equalization factor provided by the Department.

Deprecia-  
tion of pipe  
lines

(6) A pipe line shall be depreciated at the rate of 5 per cent of the assessed value of the pipe line every three years from the year of installation, with a maximum depreciation of 55 per cent.

Pipe lines  
removed  
and installed  
in another  
location

(7) A pipe line removed from one location and reinstalled in another location shall, where depreciation is applicable, continue to be depreciated at the foregoing rates as though remaining in its original location.

Pipe lines  
abandoned

(8) A pipe line that has been abandoned in any year ceases to be liable for assessment effective with the assessment next following the date of abandonment.

Reduction  
of assess-  
ment on  
pipe line

(9) Where a pipe line has been constructed and used for the transportation of oil or gas and ceases to be so used by reason of an order or regulation of an authority having jurisdiction in that behalf, other than the taxing authority, and an application to the proper authority for permission to abandon such pipe line has been refused, the assessment of such pipe line shall be reduced by 20 per cent so long as it is not used for the transportation of oil or gas.

Liability  
to taxation  
of pipe line  
on exempt  
property

(10) Where a pipe line is located on, in, under, along or across any highway or any lands exempt from taxation under this or any special or general Act, the pipe line is nevertheless liable to assessment and taxation in accordance with this section.

(11) Notwithstanding the other provisions of this Act or any other special or general Act, a pipe line liable for assessment and taxation under this section is not liable for assessment and taxation in any other manner for municipal purposes, including local improvements, property and business taxes, but all other land and buildings of the pipe line company liable for assessment and taxation under this or any other special or general Act continue to be so liable.

Tax  
liability

(12) Where a pipe line extends through two or more municipalities, only the portion or portions thereof in each municipality are liable for assessment and taxation in that municipality.

Assessment  
of pipe line  
extending  
into two or  
more munici-  
palities

(13) Where a pipe line is placed on a boundary between two municipalities or so near thereto as to be in some places on one side and in other places on the other side of the boundary line or on or in a road that lies between two municipalities, although it may deviate so as in some places to be wholly or partly within either of them, such pipe line shall be assessed in each municipality for one-half of the amount assessable against it under this section.

Pipe lines  
on municipal  
boundaries

(14) The assessment of a pipe line under this section shall be deemed to be real property assessment and the taxes payable by a pipe line company on the assessment of a pipe line under this section are a lien on all the lands of such company in the municipality.

Real  
property  
assessment

(15) The rates set out in subsection 4 shall be reviewed by the Minister in the year 1971 and every third year thereafter, and in any such year the Lieutenant Governor in Council may by regulation amend or re-enact the table of rates set out in subsection 4. 1968-69, c. 6, s. 33.

Review  
of rates

**34.** Except as provided by subsection 14 of section 8, where any structure, pipe, pole, wire or other property is erected or placed upon, in, over, under or affixed to any highway forming the boundary line between two local municipalities, or so that such structure, pipe, pole, wire or property is in some places on one side and in other places on the other side of the boundary line, or is on a highway forming the boundary line between two local municipalities although it may deviate so as in some places to be wholly or partly within either of them, it shall be assessed in each municipality for one-half of the whole assessable value in both municipalities taken together. 1968-69, c. 6, s. 34.

Pipes, poles,  
wires, etc.,  
on boundary  
lines

**35.**—(1) In this section,

Interpre-  
tation

- (a) "commission" means the council of a municipal corporation, or a commission or trustees or other body, operating a public utility for or on behalf of the corporation and includes a municipal parking authority established under any general or special Act;



R.S.O. 1970,  
c. 118

(b) "public utility" means a public utility as defined in *The Department of Municipal Affairs Act* and includes parking facilities on land owned by a municipal corporation or by a municipal parking authority established under any general or special Act.

Property  
deemed  
vested in  
commission

(2) For the purposes of this section, land and buildings owned by and vested in a municipal corporation and used for the purposes of a public utility shall be deemed to be owned by and vested in the commission operating the public utility.

Annual pay-  
ments to  
municipal-  
ities

(3) Every commission shall pay in each year, to any municipality in which are situated lands or buildings owned by and vested in the commission, the total amount that all rates, except, subject to subsections 4 and 5, rates on business assessment, levied on the assessment for real property that is used as a basis for computing business assessment in that municipality for taxation purposes based on the assessed value of the land according to the average value at which lands are assessed in the municipality and the assessed value of such buildings, would produce.

Idem

(4) The commission shall also pay the amount that the current rates on business assessment on the lands or buildings referred to in subsection 3, not including any lands or buildings referred to in subsection 5, would produce based on the applicable percentage of the assessed value provided for in subsection 3.

Idem

(5) The commission shall also pay the amount that the current rates on business assessment would produce on lands and buildings owned or occupied by the commission for carrying on the business of selling by retail electrical goods, supplies or appliances.

Local  
improve-  
ments  
R.S.O. 1970,  
c. 255

(6) Notwithstanding section 63 of *The Local Improvement Act*, the commission shall pay local improvement assessments.

Credit to  
municipal  
general fund

(7) The payments received under subsections 3, 4 and 5 shall be credited by the municipality to the general fund of the municipality.

Mode of  
assessment  
appeals

(8) Subject to subsections 3, 4 and 10, the property on which payment is to be made under subsections 3, 4 and 5 shall be assessed according to this Act, and the provisions of this Act respecting appeals apply.

Valuation to  
be included  
in equalizing  
assessment

(9) The valuation of properties assessed under this section shall be included when equalizing assessment or apportioning levies for any purpose.

Exemptions

(10) In making the assessment referred to in subsection 8, there shall be no assessment of machinery whether fixed or not nor of the foundation on which it rests, works, structures other than buildings referred to in subsection 3 or 5, substructures, super-

structures, except where a substructure or superstructure forms an integral part of a building referred to in subsection 3 or 5, rails, ties, poles, towers, lines nor of any of the things excepted from exemption from taxation by paragraph 17 of section 3 nor of other property, works or improvements not referred to in subsection 3 or 5, nor of an easement or the right or use of occupation or other interest in land not owned by the commission.

(11) Nothing in this section exempts from taxation any part of any works, structures, substructures or superstructures when occupied by a tenant or lessee. Application

(12) Notwithstanding subsection 10, telephone companies assessed under this section shall be assessed to the same extent as telephone companies are assessed under sections 8 to 11. Municipal telephone companies

(13) This section applies notwithstanding any other provision in this Act or any other general or special Act or any agreement heretofore made, and any agreement heretofore made under which a commission pays taxes, or money in lieu of taxes or for municipal services, is void. Application of section

(14) The provisions of this Act and *The Municipal Act* with respect to the collection of taxes apply *mutatis mutandis* to the payments required to be made by a commission under this section. 1968-69, c. 6, s. 35. Collection of payments  
R.S.O. 1970,  
c. 284

**36.** In the case of any bridge or tunnel liable to assessment that belongs to or is in the possession of any person or corporation, and that crosses a river forming the boundary between Ontario and any other country or province, the part of such structure within Ontario shall be valued as an integral part of the whole and on the basis of the valuation of the whole, and at its actual cash value as it would be appraised upon a sale to another company possessing similar powers, rights and franchises and subject to similar conditions and burdens, but subject to the provisions and basis of assessment set forth in subsection 1 of section 32. 1968-69, c. 6, s. 36. Bridges and tunnels over international boundary line

**37.** Any bridge or tunnel belonging to or in possession of any person or corporation between two municipalities in Ontario shall be valued as an integral part of the whole and on the basis of valuation of the whole. 1968-69, c. 6, s. 37. Bridges and tunnels between municipalities

**38.—(1)** Every railway company shall transmit annually on or before the 1st day of February to the clerk of every municipality in which any part of the roadway or other real property of the company is situate, a statement showing, Railway companies to furnish certain statements to municipalities

- (a) the quantity of land occupied by the roadway, and the actual value thereof (according to the average value of land in the locality) as rated on the assessment roll of the previous year;

- (b) the vacant land not in actual use by the company and the value thereof;
- (c) the quantity of land occupied by the railway and being part of the highway, street, road or other public land (but not being a highway, street or road that is merely crossed by the line of railway) and the assessable value as hereinafter mentioned of all the property belonging to or used by the company upon, in, over, under or affixed to it;
- (d) the real property, other than that referred to in clauses *a*, *b* and *c*, in actual use and occupation by the company, and its assessable value as hereinafter mentioned,

and where the clerk receives the statement he shall forward it to the assessment commissioner.

Assessment  
of railway  
land

(2) The land and property under subsection 1 shall be assessed as follows,

- (a) the roadway or right of way at the actual value thereof according to the average value of land in the locality, but not including the structures, substructures and superstructures, rails, ties, poles and other property thereon;
- (b) the vacant land, at its value as other vacant lands are assessed under this Act;
- (c) the structures, substructures, superstructures, rails, ties, poles and other property belonging to or used by the company (not including rolling stock and not including tunnels or bridges in, over, under or forming part of any highway) upon, in, over, under or affixed to any highway, street or road (not being a highway, street or road merely crossed by the line of railway) at their actual cash value as they would be appraised upon a sale to another company possessing similar powers, rights and franchises, regard being had to all circumstances adversely affecting the value including the non-user of such property;
- (d) the real property not designated in clauses *a*, *b* and *c* in actual use and occupation by the company, at its actual cash value as it would be appraised upon a sale to another company possessing similar powers, rights and franchises.

Rails, ties,  
poles, sub-  
structures,  
etc., not  
assessable

(3) Notwithstanding any other provision in this Act, the structures, substructures, superstructures, rails, ties, poles, wires and other property on railway lands and used exclusively for railway purposes or incidental thereto (except stations, freight sheds, offices, warehouses, elevators, hotels, heating plants,

round houses and machine, repair and other shops) shall not be assessed, but heating plants shall be exempt from assessment to the extent that the amount of steam or heat is used in relation to the cleaning or heating of rolling stock.

(4) The assessment commissioner shall deliver at, or transmit by mail to, any station or office of the company a notice, addressed to the company, of the total amount at which he has assessed the land and property of the company in the municipality showing the amount of each description of property mentioned in the above statement of the company, and the statement and notice respectively shall be held to be the assessment return and notice of assessment required by sections 14 and 40. Notice of assessment

(5) A railway company assessed under this section is exempt from assessment in any other manner for municipal purposes except for local improvements and except for business assessment in respect of hotels under section 7 and business assessment upon the portion of a heating plant that is in the proportion that the amount of the heat produced by such plant that is sold for the purposes of a hotel or for a purpose not exclusively a railway purpose or incidental thereto bears to the total heat produced by such plant in any year. 1968-69, c. 6, s. 38. Exemption from other assessments

**39.** When an assessment has been made under section 38, the amount thereof in the roll as finally revised and corrected for the year is the amount for which the company shall be assessed for the next following four years in respect of the land and property included in such assessment, but at any time before the return of the assessment roll in any year, Quinquennial railway assessment

- (a) the amount may be reduced by deducting therefrom the value of any land or property included in such assessment that has ceased to belong to the company; and
- (b) the amount may be increased by adding thereto the value of any additional land or property not included in such assessment and the value or increase in value of any land or property of the company that is erected, altered or enlarged and the value or increase in value of any land or property or portion thereof that has ceased to be exempt from taxation. 1968-69, c. 6, s. 39.

**40.—**(1) The assessment commissioner or an assessor, shall, at least fifteen days prior to the completion of the assessment roll, deliver in the manner provided in this section to every person named therein, except persons entered on the roll under section 18, a notice in a form prescribed by the regulations of the sum or sums for which such person has been assessed and such other particulars as are mentioned in the prescribed form, and shall enter in the roll opposite the name of the person the date of delivery of the notice or shall make one or more certificates to be Notice of assessment



attached to the roll or to any part of the roll certifying the date or dates upon which the notices were delivered, and the entry, certificate and certificates are *prima facie* evidence of the delivery.

Delivery  
of notice,  
residents

(2) When the person assessed is resident in the municipality, the notice shall be delivered by leaving it at his residence or place of business or by mailing it addressed to him at his residence or place of business.

non-  
residents

(3) When the person assessed is not resident in the municipality, the notice shall be delivered by mailing it addressed to him at his last known address.

Notice of  
address

(4) When a person assessed furnishes the assessment commissioner with a notice in writing giving the address to which the notice of assessment may be delivered to him and requesting that the notice be delivered to such address, the notice of assessment shall be so delivered, and such notice stands until revoked in writing.

Information  
notice

(5) The assessment commissioner or an assessor shall deliver with the notice required by subsection 1, or publish in a newspaper having general circulation in the municipality in which the land assessed is situated, a notice setting forth,

- (a) the last day for appealing the assessment;
- (b) the times and places where the assessment roll may be examined and discussed with the assessment commissioner or an assessor;
- (c) any significant and unusual change in the amount of the assessment; and
- (d) any other information which, in the opinion of the assessment commissioner, is desirable,

but any failure to send such notice does not affect the validity of any assessment. 1968-69, c. 6, s. 40.

Correction  
of errors  
in assess-  
ment roll

**41.** Notwithstanding the delivery or transmission of any notice provided for by section 40, the assessment commissioner at any time before the time fixed for the return of the assessment roll may correct any error in any assessment and alter the roll accordingly, and he shall do so upon notice being given to him of any error, and, upon so correcting or altering any assessment, he shall deliver or transmit to the person assessed an amended notice. 1968-69, c. 6, s. 41.

Where land  
omitted from  
collector's  
roll

**42.—(1)** If at any time it appears to any officer of the municipality that land liable to assessment has been omitted from the collector's roll in whole or in part for the current year or for

either or both of the next two preceding years, he shall report the omission to the clerk of the municipality and thereupon, or if the omission comes to the knowledge of the clerk of the municipality in any other manner, the clerk shall enter such land on the collector's roll as well for the arrears of the preceding year or years, if any, as for the tax on the current year, and the valuation of the land shall be the average of the three previous years, if assessed for such three years, but, if not so assessed, the clerk shall require the assessment commissioner for the current year to value the land, and it is the duty of the assessment commissioner to do so when required, and to certify the valuation in writing to the clerk.

(2) If at any time it appears to any officer of the municipality that any business assessment has been omitted in whole or in part from the assessment roll for the current year or for either or both of the next two preceding years, he shall report the omission to the clerk of the municipality and thereupon, or if the omission to assess comes to the knowledge of the clerk in any other manner, the clerk shall enter such business assessment on the assessment roll from which such assessment has been omitted, and as well for the preceding year as for the current year shall enter on the collector's roll the taxes payable in respect thereof, but in respect of any assessment for a preceding year or years the taxes payable in respect thereof shall be calculated at the rates of taxation levied for such year or years.

Omissions  
of business  
assessment

(3) Where the clerk performs any of the duties required by this section, he shall, before the assessment is added to the collector's roll under subsection 1 or to the assessment roll under subsection 2, deliver to or send by registered mail to the person so taxed a notice setting out the amount of the assessment and the time within which an appeal may be made from such assessment, and the same rights in respect of appeal apply as if the building or land or business had been assessed in the usual way, but for the purposes of an appeal from an assessment under this section the assessment roll shall be deemed to have been returned on the day such assessment is added to the collector's roll under subsection 1 or to the assessment roll under subsection 2, as the case may be. 1968-69, c. 6, s. 42.

Notice  
and  
appeals

**43.**—(1) The clerk of the municipality shall, after the 1st day of January and before the 28th day of November in any year, enter in the collector's roll,

Additions to  
collector's  
roll

- (a) the value or increase in value, as the case requires, as certified by the assessment commissioner, of any building as determined by section 27 that before or after the 1st day of January is erected, altered or enlarged and that after the 1st day of January becomes occupied or reasonably fit for occupancy;

- (b) the value or increase in value, as the case requires, as certified by the assessment commissioner, of any building or land or portion thereof that after the 1st day of January ceases to be exempt from taxation or that ceases to be assessed as provided in subsection 3 of section 27;
- (c) the name of any person who after the 1st day of January commences to occupy or use land for any business purpose mentioned in section 7, and the amount of the business assessment with respect thereto, as certified by the assessment commissioner; and
- (d) the increase in value, as certified by the assessment commissioner, of any pipe line that ceases to be entitled to the reduction provided for in subsection 9 of section 33.

Amount of  
taxes

(2) Where an entry is made in the collector's roll under this section, the amount of the taxes to be levied thereon shall be a portion of the amount of taxes that would have been levied for the current year if the assessment had been made in the usual way, and that portion shall be in the ratio that the number of months remaining in the current year after the month in which the notice provided for in subsection 4 is delivered or sent bears to the number 12, and shall be entered on the collector's roll and collected in the same manner as if the assessment had been made in the usual way.

Rates for  
commercial  
property  
added to  
roll

R.S.O. 1970,  
c. 284

(3) Where the amount of a business assessment is entered in the collector's roll under clause *c* of subsection 1, the real property with respect to which such business assessment is computed is, for the number of months remaining in the current year after the month in which the notice provided for in subsection 4 is delivered or sent, liable to taxation at the rate levied under subsection 2 of section 302 of *The Municipal Act*, and the clerk of the municipality shall amend the collector's roll accordingly.

Notice and  
appeals

(4) Where an entry is made or is to be made in the collector's roll under this section, the assessment commissioner shall, before the assessment is added to the collector's roll, deliver as provided for notices of assessment in subsections 2 and 3 of section 40 to the person to be taxed a notice setting out the amount of the assessment and, where applicable, the amount of the assessment of real property liable to taxation under subsection 3, and the time within which an appeal may be made from such assessment, and the same rights in respect of appeal lie as if the assessment had been made in the usual way, but for the purposes of an appeal made from an assessment under this section the assessment roll shall be deemed to have been returned on the day such assessment is added to the collector's roll.



(5) When a notice has been delivered under subsection 4, the assessment commissioner shall enter in the collector's roll, opposite the name of the person, the date of delivery of the notice or shall make one or more certificates to be attached to the roll or to any part of the roll certifying the date or dates upon which the notices were delivered, and the entry, certificate and certificates are *prima facie* evidence of the delivery.

Evidence of  
delivery  
of notice

(6) Where taxes are levied under this section,

Distribution

(a) the amount thereof that, if the taxes had been levied in the usual way, would have been paid to any body, for which the council is required by law to levy rates or raise money, shall be set up in the accounts of the municipality as a credit accruing to that body in the same proportion as the levy for that body bears to the total levy;

(b) notwithstanding subsection 3 of section 47 of *The Public Schools Act* and subsection 2 of section 8 of *The Secondary Schools and Boards of Education Act*, the amount credited to a body under clause *a* shall be paid over to such body not later than the 31st day of December in the year in which it was levied and shall be used by such body to reduce the levy for the purposes of such body in the next succeeding year, and, if the amount or any portion thereof is not paid over to such body on or before the 31st day of December in the year in which it was levied, the municipality so in default shall, if demanded by such body, pay interest thereon to such body at the rate of 6 per cent per annum from such date until payment is made.

R.S.O. 1970,  
cc. 385, 425

(c) the balance remaining after the setting up of all credits as provided in clause *a* shall be taken into the general funds of the municipality;

(d) notwithstanding clauses *a* and *b*, where in a secondary school district a municipality is required under an agreement or an award of a board of arbitrators or the Ontario Municipal Board to pay over to the secondary school board a fixed annual percentage of the costs of the erection or maintenance of a school or schools, it is not necessary for the municipality to pay over an amount to the secondary school board as required by clauses *a* and *b*, but the municipality shall set up a credit of the amounts that would but for this clause have been paid over to the board, which credit shall be used to reduce the levy for the board in the following year.

(7) Where taxes are levied under this section, the treasurer shall deliver to each of the bodies entitled to a credit under clause *a* of subsection 6 on or before the 31st day of December in the year

Treasurer's  
statement



in which the taxes were levied a statement sufficient to enable the body to determine the correctness of the credit. 1968-69, c. 6, s. 43.

Additions to  
assessment  
roll

**44.**—(1) The clerk of the municipality shall, after the return of the assessment roll and on or before the 31st day of December in any year, add to the assessment roll, at the end thereof,

- (a) the value or increase in value, as the case requires, as certified by the assessment commissioner, of any building as determined by section 27 that after the return of the roll is erected, altered or enlarged and as erected, altered or enlarged is occupied or reasonably fit for occupancy;
- (b) the value or increase in value, as the case requires, as certified by the assessment commissioner, of any building or land or portion thereof that after the return of the roll ceases to be exempt from taxation or that ceases to be assessed as provided in subsection 3 of section 27; and
- (c) the name of any person who after the return of the roll commences to occupy or use land for any business purpose mentioned in section 7, and the amount of the business assessment with respect thereto, as certified by the assessment commissioner.

Amendment  
to roll

(2) Where real property in any year becomes liable to taxation under subsection 3 of section 43, the clerk of the municipality shall amend accordingly the assessment roll prepared in that year.

Notice and  
appeals

(3) Where an addition or amendment is made to the assessment roll under this section, the assessment commissioner shall, before the assessment is added to the roll or the roll is amended, deliver as provided for notices of assessment in subsections 2 and 3 of section 40 to the person assessed a notice setting out the amount of the assessment and, where applicable, the amount of the assessment of real property liable to taxation under subsection 3 of section 43, and the time within which an appeal may be made from such assessment, and the same rights in respect of appeal lie as if the assessment had been made in the usual way, but for the purposes of appeal from an assessment under this section the assessment roll shall be deemed to have been returned on the day such assessment is added to the assessment roll or the roll is amended.

Evidence of  
delivery  
of notice

(4) When a notice has been delivered under subsection 3, the assessment commissioner shall enter in the assessment roll, opposite the name of the person, the date of delivery of the notice or shall make one or more certificates to be attached to the roll or to any part of the roll certifying the date or dates upon which the notices were delivered, and the entry, certificate and certificates are *prima facie* evidence of the delivery.

(5) Notwithstanding section 47, where additions or amendments are made to an assessment roll under this section, the last revised assessment roll shall, Last revised assessment roll, what to include

- (a) for the purpose of apportioning a tax levy or fixing and levying the rate of taxation in any year, be deemed to include the assessments added or amended under this section; and
- (b) for the purpose of equalizing assessments between municipalities in a county, be deemed to include the assessments added under subsection 1. 1968-69, c. 6, s. 44.

**45.—**(1) To prevent the creation of false votes, where a person claims to be assessed, or to be entered or named in any assessment roll, or claims that another person should be assessed, or entered or named in such assessment roll, as entitled to be a voter, and an assessor has reason to suspect that the person so claiming, or for whom the claim is made, has not a just right to be so assessed or to be entered or named in the roll as entitled to be a voter, such assessor shall make reasonable inquiries before assessing, entering or naming any such person in the assessment roll. Assessor to make inquiries so as to prevent creation of false votes

(2) Any person entitled to be assessed, or to have his name inserted or entered in the assessment roll of a municipality, shall be so assessed or shall have his name so inserted or entered without any request in that behalf, and a person entitled to have his name so inserted or entered in the assessment roll, or in the list of voters based thereon, or to be a voter in the municipality, has, in order to have the name of any other person entered or inserted in the assessment roll or list of voters, as the case may be, the same right to apply, complain or appeal to a court or a judge in that behalf as such other person would or can have personally, unless such other person actually dissents therefrom. Persons entitled to be assessed, etc., to be entered on roll without request

(3) Any person who wilfully and improperly inserts or procures or causes the insertion of the name of a person in the assessment roll, or assesses or procures or causes the assessment of a person at too high an amount, with intent in any such case to give a person not entitled thereto either the right or an apparent right to be a voter, or who wilfully inserts or procures or causes the insertion of any fictitious name in the assessment roll, or who wilfully and improperly omits, or procures or causes the omission of the name of a person from the assessment roll, or assesses or procures or causes the assessment of a person at too low an amount, with intent in any such case to deprive any person of his right to be a voter, is guilty of an offence and on summary conviction is liable to a fine of not more than \$200, or to imprisonment for a term of not more than six months, or to both. Penalty for wrongfully inserting names in roll

(4) In this section, "voter" means voter as defined in *The Voters' Lists Act*. 1968-69, c. 6, s. 45. Interpretation R.S.O. 1970, c. 485

Time for  
yearly  
assessment  
and return  
of roll

**46.**—(1) Except as provided in subsections 2 and 4, in every municipality the assessment shall be made yearly at any time between the 1st day of January and the 30th day of September, and the assessment roll of a municipality shall be returned to the clerk not later than the 1st day of October. 1970, c. 57, s. 6 (1).

Assessment  
by areas

(2) In any year, the assessment may be taken in different areas within a municipality at different times, as determined by the assessment commissioner, and separate assessment rolls shall be prepared for such areas and such rolls may be returned at different times, as determined by the assessment commissioner, but in no case later than the 1st day of October.

Publication  
of notice

(3) Where the assessment commissioner proceeds under subsection 2, he shall cause to be published not later than the 10th day of February in a daily or weekly newspaper that in his opinion has such circulation within the municipality as to provide reasonable notice to persons affected thereby, a notice setting forth,

(a) that the assessment in the municipality will be taken in different areas at different times;

(b) the different areas to be assessed; and

(c) the time for assessment and return of the assessment roll in each of the areas,

and shall forthwith deliver a copy of such notice to the clerk of the municipality. 1970, c. 57, s. 6 (2).

Extension of  
time for  
return of roll

(4) Where in any year it appears that the assessment roll of a municipality or the assessment roll of an area within a municipality will not or has not been returned to the clerk of the municipality by the 1st day of October, the Minister may extend the time for the return of the assessment roll for such period as appears necessary, provided that, when such an extension is made, the time for closing the Assessment Review Court for that year shall be extended for a period corresponding to that for which the time for return of the assessment roll has been extended. 1970, c. 57, s. 6 (3).

Notice of  
extension

(5) Where the Minister extends the time for the return of the assessment roll under subsection 4, he shall cause a notice of the extension, specifying the date to which the time has been extended and the final date for commencing an appeal to the Assessment Review Court, to be published in a daily or weekly newspaper that in the opinion of the Minister has such circulation within the municipality as to provide reasonable notice to persons affected thereby.

Time for  
disposing  
of appeals

(6) Except as provided in subsection 4, in every municipality the Assessment Review Court shall hear and dispose of all appeals and certify the assessment roll in every year on or before the 30th day of November. 1968-69, c. 6, s. 46 (5, 6).

**47.**—(1) The yearly assessment roll of a municipality last returned to the clerk, when corrected and revised by the Assessment Review Court and certified by the regional registrar, is for all purposes the last revised assessment roll of the municipality. Last revised assessment roll

(2) Where in a municipality no appeals are made to the Assessment Review Court and the time for appealing has elapsed, the assessment roll shall be presented by the clerk to the regional registrar and if he is satisfied that there have been no such appeals he shall certify the roll and the roll, as so certified, is for all purposes the last revised assessment roll of the municipality. 1970, c. 57, s. 7. Last revised assessment roll where no appeals made

(3) In every municipality the rate of taxation for each year shall be fixed and levied on the assessment taken in the preceding year according to the last revised assessment roll thereof. Taxation to be levied on last revised assessment roll

(4) Notwithstanding subsection 3, the council of a municipality may fix and levy the rate of taxation on the assessment taken in the preceding year according to the assessment roll as returned. Taxation on assessment roll as returned

(5) Nothing in this section in any way deprives any person of any right of appeal provided for in this Act, which may be exercised and the appeal proceeded with in accordance with this Act, notwithstanding that the assessment roll has been certified by the Assessment Review Court and becomes the last revised assessment roll. Rights of appeal preserved

(6) Where, as the result of an appeal or of an action or other proceeding in any court, any assessment is added, reduced, increased or otherwise altered, the taxes levied and payable with respect to such assessment shall be adjusted accordingly and, if the taxes levied have been paid, any overpayment shall be refunded by the municipality. Adjustment of taxes as result of appeal

(7) Where a special Act conflicts with this section, this section prevails. 1968-69, c. 6, s. 47 (3-7). Special Act superseded

**48.**—(1) Where any land is detached from one municipality and annexed to another municipality after the return of the assessment roll of the latter municipality, the council of the latter municipality shall pass a by-law in the year in which taxation is to be levied on that assessment roll adopting the assessments of the lands annexed, as last revised while they were part of the first-mentioned municipality, as the basis of the assessment of such lands for taxation in that year by the municipality to which the lands are annexed. Assessment of annexed areas

(2) The clerk of the municipality, forthwith after the passing of the by-law under subsection 1, shall deliver or send by registered mail to every person assessed in respect of the lands annexed a notice setting out the amount of the assessment, and Notice of assessment and appeals



the same rights in respect of appeal apply as if the assessment had been made in the usual way notwithstanding that the person assessed did not appeal, or notwithstanding the disposition of any appeal taken, as the case may be, in respect of the assessment while the lands were a part of the municipality from which they became detached.

Application  
where  
annexation  
order  
provides for  
assessment

(3) This section does not apply where an annexation order otherwise provides for the assessment of the lands annexed by such order. 1968-69, c. 6, s. 48.

Making  
affidavit

**49.**—(1) Upon completion of the assessment roll, the assessment commissioner shall attach thereto his affidavit or solemn affirmation in Form 1 attesting to his compliance with this Act in the preparation of the assessment roll.

Roll to be  
delivered  
to clerk

(2) The assessment commissioner shall on or before the day fixed for the return of the assessment roll deliver it to the clerk of the municipality completed, with the affidavit or affirmation attached, and the clerk shall immediately upon receipt of the roll file it in his office and it shall be open to inspection during office hours.

Omission  
to attach  
affidavit

(3) The omission to attach to the assessment roll the affidavit or affirmation required by subsection 1 does not invalidate the roll. 1968-69, c. 6, s. 49.

Assessment  
Review  
Court  
established

**50.**—(1) The Assessment Review Court is established and shall be composed of a chairman and such number of vice-chairmen and other members as the Lieutenant Governor in Council considers advisable, all of whom shall be appointed by the Lieutenant Governor in Council.

Quorum

(2) One member of the Assessment Review Court shall constitute a quorum and is sufficient for the exercise of all of the jurisdiction and powers of the court.

Powers  
of court

(3) The Assessment Review Court may,

- (a) administer oaths to witnesses and require them to give evidence under oath;
- (b) may issue summonses requiring the attendance of witnesses and the production of documents and things;
- (c) hold sittings at any place in Ontario and in more than one place at the same time.

Enforce-  
ment of  
summons

(4) If any person,

- (a) on being duly summoned as a witness before the court makes default in attending; or

- (b) being in attendance as a witness refuses to take an oath legally required by the court to be taken, or to produce any document or thing in his power or control legally required by the court to be produced by him, or to answer any question to which the court may legally require an answer; or
- (c) does any other thing that would, if the court had been a court of law having power to commit for contempt, have been contempt of that court,

a member of the court may certify the offence of that person under his hand to the High Court, and the High Court may thereupon inquire into the alleged offence and after hearing any witnesses who may be produced against or on behalf of the person charged with the offence, and after hearing any statement that may be offered in defence, punish or take steps for the punishment of that person in like manner as if he had been guilty of contempt of the High Court.

(5) Subject to the approval of the Lieutenant Governor in Council, the Assessment Review Court shall make rules governing its practice and procedure and the exercise of its powers.

Rules

(6) The court shall meet and may adjourn from time to time in every municipality in which there is an appeal in respect of any assessment in such municipality to hear and try all complaints in respect of which any person may appeal to the court under this or any other Act.

Meetings  
of court

(7) There shall be a registrar of the court and a regional registrar of the court for each assessment region, all of whom shall be appointed by the Lieutenant Governor in Council.

Registrar  
and  
regional  
registrars

(8) The regional registrar shall designate a person as clerk of the court for each hearing of the court in his region and the person so designated shall keep in a book to be supplied by the regional registrar a record of the proceedings and decisions of the court which shall be certified by a member of the court who heard the appeal and when so certified shall be forthwith forwarded to the regional registrar. 1968-69, c. 6, s. 50.

Clerk of  
court

(9) Where sittings of the Assessment Review Court are to be held in any municipality, the municipality shall provide a suitable room and other necessary accommodation for holding the court.

Accommoda-  
tion for  
court

(10) *The Public Service Act*, except sections 4 and 6, applies to the members of the Assessment Review Court and to the registrar of the court and the regional registrars of the court who are employed on a full-time basis.

Application  
of R.S.O. 1970,  
c. 386 to  
members,  
registrar  
and regional  
registrars

Application  
of  
R.S.O. 1970,  
c. 387 to  
members,  
registrar  
and  
regional  
registrars

(11) *The Public Service Superannuation Act* applies to the members of the Assessment Review Court and to the registrar of the court and the regional registrars of the court who are employed on a full-time basis. 1970, c. 57, s. 8.

Oath of  
members  
of court

**51.** Every member of the Assessment Review Court before entering upon his duties shall take and subscribe the following oath (or affirmation in cases where, by law, affirmation is allowed):

"I,....., do solemnly swear (or affirm) that I will, to the best of my judgment and ability, and without fear, favour or partiality, honestly decide the appeals to the Assessment Review Court that may be brought before me for trial as a member of the court."

1968-69, c. 6, s. 51.

Notice of  
complaint,  
by person  
aggrieved

**52.**—(1) Any person complaining of an error or omission in regard to himself, as having been wrongly inserted in or omitted from the roll or as having been undercharged or overcharged by the assessor in the roll, may personally or by his agent give notice in writing to the assessment commissioner that he considers himself aggrieved for any or all of such causes, and shall give a name and address where notices can be served by the regional registrar of the Assessment Review Court as provided by subsection 4.

by other  
person

(2) Any person including a municipality or a school board may, within the time limited by subsection 3, give notice in writing to the assessment commissioner complaining that any other person has been assessed too low or too high or has been wrongly inserted in or omitted from the roll and shall give a name and address where notices can be served on him by the regional registrar of the Assessment Review Court as provided by subsection 4, and the matter shall be decided in the same manner as complaints by a person assessed with regard to his own assessment.

Time for  
giving  
notice

(3) Any notice of complaint under subsection 1 or 2 shall be mailed to the assessment commissioner within fourteen days after the day upon which the roll is required by law to be returned, or within fourteen days after the return of the roll, in case the roll is not returned within the time fixed for that purpose, and the assessment commissioner shall immediately transmit all notices received by him to the regional registrar of the Assessment Review Court.

Notice of  
hearing

(4) The regional registrar of the Assessment Review Court shall give to the clerk of the municipality and to all persons complaining or in respect of whom a complaint has been made under subsection 1 or 2 notice of any hearing by the Assessment Review Court at least fourteen days before the date fixed for the hearing in the following form:

Take notice that the Assessment Review Court will sit at  
 .....on the.....day of.....in the  
 matter of a complaint.  
 The complaint has been made by.....  
 and states that.....

(Signed)

Regional Registrar.

(5) The regional registrar of the Assessment Review Court shall advertise in a newspaper having general circulation in the municipality the time and place at which the court will hold its first sitting for the year, and the advertisement shall be published at least fourteen days before the time for such first sitting.

Publication  
of first  
sitting of  
court

(6) The regional registrar of the Assessment Review Court shall cause any notice under this section to be left at the person's residence or place of business or to be sent by mail addressed thereto.

Service of  
notice

(7) Where value is a ground of a complaint that is proceeded with, at the commencement of the hearing of the complaint by the court, the assessor shall explain the manner in which the assessment has been arrived at and the complainant shall explain the nature of his complaint.

Preliminary  
explanation

(8) After hearing the assessor and the complainant where required and any evidence adduced, the court shall determine the matter and in all complaints involving value shall determine the amount of the assessment.

Determina-  
tion by  
court

(9) Where the court is requested during the hearing by a party to the proceedings to deliver reasons for its decision, the court shall give written reasons for its decision.

Written  
reasons

(10) Where at any time during the hearing by the court it appears that any other person should be a party to the hearing, the court shall adjourn in order to give such person notice of the hearing.

Adding  
party

(11) If any party fails to appear, either in person or by an agent, the court may proceed *ex parte*.

When to  
proceed  
*ex parte*

(12) Where it appears that there are palpable errors in the roll of any municipality that need correction, the court may at any time during its sitting correct the roll if no alteration of assessed values is involved, and, if any alteration of assessed value is necessary, the court may extend the time for making complaints for ten days from a day named by the court and may then meet and determine the additional matter complained of, and the assessor may be or may be directed by the court to be the complainant for such purpose.

Correction  
of errors



Alteration  
of roll by  
clerk

(13) The decision of the Assessment Review Court shall be forwarded by the regional registrar to the clerk of each municipality and the clerk of the municipality shall forthwith,

- (a) alter the assessment roll in accordance with the decisions of the court and shall write his name or initials against every alteration, and shall complete the roll by totalling the amounts of the assessments therein and inserting such total; or
- (b) where data processing equipment is used, may, as an alternative to complying with clause *a*, forthwith cause to be prepared a new assessment roll which shall include all changes made by the court, and shall initial each entry in which a change has been made by the court and shall complete the roll by totalling the amounts of the assessments therein and inserting such total. 1968-69, c. 6, s. 52 (1-13).

Notice of  
decision

(14) When the Assessment Review Court has heard and decided a complaint, the regional registrar shall forthwith after the receipt of the record of the decision from the clerk of the court cause notice thereof to be given,

- (a) where the complaint was as to the amount of the assessment, by registered mail; and
- (b) in the case of all other complaints, by ordinary mail,

to the persons to whom notice of the hearing of such complaint was given, and such notice shall state thereon that such decision may be appealed to the county judge within fourteen days of the mailing of the notice and shall also contain a list of the persons to whom notice was given under subsection 4.

Notice where  
assessment  
\$50,000 or  
more

(15) When the Assessment Review Court has heard and decided a complaint and the assessment is in an amount of \$50,000 or more or has been increased by the Assessment Review Court to an amount of \$50,000 or more, the notice under subsection 14 shall also state thereon that, if no appeal is taken to the county judge, such decision may be appealed to the Ontario Municipal Board within twenty-one days of the mailing of such notice. 1970, c. 57, s. 9.

Roll to be  
binding not-  
withstanding  
errors in it  
or in notice  
sent to  
persons  
assessed

**53.** The roll as finally revised by the Assessment Review Court and certified by the regional registrar shall, subject to subsections 5 and 6 of section 47, be valid and bind all parties concerned, notwithstanding any defect or error committed in or with regard to such roll, or any defect, error or misstatement in the notice required by section 40 or the omission to deliver or transmit such notice, provided that the provisions of this section in so far as they relate to the omission to deliver or transmit such notice do not apply to any person who has given the assessment commissioner the notice provided for in subsection 4 of section 40. 1968-69, c. 6, s. 53; 1970, c. 57, s. 10.

**54.** A copy of any assessment roll, or portion of any assessment roll, written or printed, and certified to be a true copy by the clerk of the municipality, shall be received as *prima facie* evidence in any court without proof of the signature or the production of the original assessment roll of which such certified copy purports to be a copy, or a part thereof. 1968-69, c. 6, s. 54.

Copy of  
roll duly  
certified  
to be  
evidence

**55.—(1)** An appeal to the county judge lies, at the instance of the municipal corporation or a school board, or at the instance of the assessment commissioner, or at the instance of any person assessed or of any municipal elector of the municipality, not only against a decision of the Assessment Review Court on an appeal to that court, but also against any omission, neglect or refusal of that court to hear or decide an appeal. 1968-69, c. 6, s. 55 (1).

Appeal to  
county judge

(2) A notice of appeal to the county judge shall, within fourteen days of the mailing of the notice under subsection 14 of section 52, be sent by the party appealing by registered mail to the assessment commissioner, and the assessment commissioner shall immediately transmit such notice to the regional registrar who shall forthwith mail a copy of such notice to the persons to whom notice was given under such subsection 14. 1970, c. 57, s. 11.

Notice of  
appeal

(3) The regional registrar shall, immediately after the time limited for filing appeals, forward a list thereof to the judge who shall then notify the regional registrar of the day he appoints for the hearing thereof and shall, if in his opinion the appeals or any of them appear to involve the calling or examination of witnesses, fix the place for holding such court within the municipality where the assessment roll is in question, or at the place nearest thereto where the sittings of the small claims court within his jurisdiction are held. 1968-69, c. 6, s. 55 (3), *amended*.

Day and  
place for  
hearing

(4) The regional registrar shall thereupon give notice to all the appellants and all the persons appealed against in the same manner as is provided for giving notice on a complaint under section 52, but in the event of failure by the regional registrar to have the required service of the notices in any appeal made, or to have the service made in proper time, the judge may direct service to be made for some subsequent day upon which he may sit.

Regional  
registrar  
to notify  
parties

(5) The regional registrar shall cause a notice to be posted up in a conspicuous place in the office of the clerk of the municipality, or the place where the council of the municipality holds its sittings, containing the names of all the appellants and persons appealed against, with a brief statement of the ground or cause of appeal, together with the date at which the court will be held to hear appeals.

List of  
appellants,  
etc., to be  
posted up by  
regional  
registrar

(6) The clerk of the Assessment Review Court is the clerk of the court, and he shall keep, in the book referred to in section 50, a

Clerk of  
court



record of the decision of the judge upon each appeal, which shall be certified by the judge and when so certified shall be forwarded to the regional registrar.

When  
appeals  
to be  
determined

(7) At the court so held, the judge shall hear the appeals and may adjourn the hearing from time to time and defer judgment thereon at his pleasure but so that, subject to any special Act affecting a particular municipality, all appeals are determined not later than the 30th day of January in the year following that in which the appeals were made.

Extension  
of time for  
determina-  
tion of  
appeals

(8) Where in any year the time for closing the Assessment Review Court in a municipality is extended under subsection 4 of section 46, the time for the judge to determine appeals is correspondingly extended.

Where  
judge dies  
or is  
incapable  
of hearing  
appeal

(9) Where the judge dies or becomes incapable before hearing an appeal or determining an appeal, the regional registrar shall forthwith notify in writing the succeeding judge or acting judge of the appeal and such judge shall hear and determine such appeal, and the time for determining the appeals under subsection 7 does not apply.

Subpoena

(10) A subpoena to compel the attendance of any witness required before the county judge upon any appeal under this Act may be issued by the clerk of the county court of the county in which is situated the municipality whose assessment roll is in question, and the subpoena shall be tested as are other subpoenas issued out of the county court of the county in actions therein and may be entitled as is provided in section 58. 1968-69, c. 6, s. 55 (4-10).

Assessment  
roll to be  
produced to  
the court

**56.** At the court to be held by the county judge to hear the appeals hereinbefore provided for, the person having charge of the assessment roll certified by the regional registrar shall appear and produce such roll and all papers and writings in his custody connected with the matter of the appeal. 1968-69, c. 6, s. 56; 1970, c. 57, s. 12.

Powers of  
judge  
sitting in  
appeal from  
Assessment  
Review  
Court

**57.**—(1) In all proceedings before the county judge under or for the purposes of this Act, the judge possesses all such powers for compelling the attendance of and for the examination on oath of all parties, whether claiming or objecting or objected to, and of all other persons, and for the production of books, papers, rolls and documents, and for the enforcement of his orders, decisions and judgments, as belong to or might be exercised by him in the county court.

Appeal to  
county  
judge  
where  
question of  
fact  
involved

(2) The hearing of the appeal by the county judge shall, where questions of fact are involved, be in the nature of a new trial, and either party may adduce further evidence in addition to that heard before the Assessment Review Court, subject to any order

as to costs or adjournment that the judge may consider just. 1968-69, c. 6, s. 57.

**58.** All process or other proceedings by way of appeal may be entitled as follows: Style of proceedings

In the Matter of Appeal from the Assessment Review Court in respect of the.....of .....

....., Appellant,

and

....., Respondent,

and they need not be otherwise entitled. 1968-69, c. 6, s. 58.

**59.** The costs of any proceeding before the Assessment Review Court or the judge shall be paid by or apportioned between the parties in such manner as the court or judge considers proper, and where costs are ordered to be paid, the order for payment thereof may be filed in any small claims court having jurisdiction in the municipality and is enforceable as a judgment or order of such court. 1968-69, c. 6, s. 59, *amended*. Costs, payment of

**60.** The costs chargeable or to be awarded in any case may be the costs of witnesses and of procuring their attendance, and none other, and shall be taxed according to the allowance in the small claims court for such costs, and, in cases where execution issues, the costs thereof as in the like court, and of enforcing the execution, may also be collected thereunder. 1968-69, c. 6, s. 60, *amended*. What costs chargeable

**61.** County court judges are entitled to receive from the several municipalities as their expenses for holding courts in such municipalities other than the county town of the county in which the judge resides, for the purpose of hearing appeals from the Assessment Review Court under this Act, the same sums as they are allowed for holding courts for revising voters' lists. 1968-69, c. 6, s. 61. Expenses of county judges on assessment appeals

**62.—(1)** The decision of the judge shall be forwarded by the regional registrar to the clerk of the municipality who shall forthwith alter the assessment roll in accordance with the decisions of the judge, and shall write his name or initials against every alteration. 1968-69, c. 6, s. 62 (1). Alteration of roll by clerk

(2) When the judge has heard and decided an appeal, the regional registrar shall, forthwith after receipt of the record of the decision from the clerk of the court, cause notice of the decision in such appeal to be given by registered mail to the persons to whom notice of the hearing was given and such notice shall state thereon that such decision may be appealed to the Ontario Municipal Board within twenty-one days of the mailing of such notice. 1968-69, c. 6, s. 62 (2); 1970, c. 57, s. 13. Notice of decision



Appeals to  
O.M.B.

**63.**—(1) The municipal corporation, a school board, the assessment commissioner, any person assessed and any person who has filed a complaint under subsection 2 of section 52 may appeal from the decision of the county judge to the Ontario Municipal Board. 1968-69, c. 6, s. 63 (1).

Appeal  
under  
s. 42-44,  
76 or 77

(2) An appeal also lies to the Ontario Municipal Board from a decision of the county judge under section 42, 43, 44, 76 or 77. 1968-69, c. 6, s. 63 (2); 1970, c. 57, s. 14.

Appeals to  
O.M.B.

(3) Where an assessment is in an amount of \$50,000 or more or has been increased by the Assessment Review Court to an amount of \$50,000 or more and where no appeal is taken to the county judge, an appeal also lies to the Ontario Municipal Board from a decision of the Assessment Review Court in the same manner as an appeal under subsection 1 or 2.

Provisions  
applicable  
to appeals,  
powers of  
O.M.B.

(4) Except as provided in subsections 5 and 7, sections 55 to 59 and section 64 apply to appeals taken under subsection 1 or 2, and on such appeals the Ontario Municipal Board has the powers and duties of a county judge under such sections.

Notice of  
appeal

(5) A notice of appeal to the Ontario Municipal Board under subsection 1 or 2 shall, within twenty-one days after notice of the decision appealed from has been given under subsection 2 of section 62, be sent by the party appealing by registered mail to the secretary of the Board and to the persons to whom notice of the hearing before the judge was given.

Notice of  
appeal  
under  
subs. 3

(6) A notice of appeal to the Ontario Municipal Board under subsection 3 shall, within twenty-one days after notice of the decision appealed from has been given under subsection 14 of section 52, be sent by the party appealing by registered mail to the secretary of the Board and to the persons to whom notice of the hearing before the Assessment Review Court was given.

Notice of  
hearing

(7) Upon receipt of a notice of appeal under this section, the secretary of the Ontario Municipal Board shall arrange a time and place for hearing the appeal and shall send notice thereof by registered mail to all parties concerned in the appeal at least fourteen days before the hearing. 1968-69, c. 6, s. 63 (3-7).

Appeal from  
O.M.B. to  
Court of  
Appeal in  
certain  
matters

(8) An appeal lies from the decision of the Ontario Municipal Board under this section to the Court of Appeal upon all questions of law or the construction of a statute, a municipal by-law, any agreement in writing to which the municipality concerned is a party, or any order of the Board.

Procedure  
on appeals

(9) The practice and procedure on the appeal to the Court of Appeal shall be the same *mutatis mutandis*, subject to any rule of the court or regulation of the Ontario Municipal Board, as upon an appeal from a county court.

(10) If, by the decision of the Ontario Municipal Board or by the judgment of the Court of Appeal, it appears that any alteration should be made in the assessment roll respecting the assessment in question, the clerk of the municipality concerned shall alter the assessment roll to give effect to the decision or judgment and shall write his name or initials against every alteration. 1968-69, c. 6, s. 63 (8-10).

Alteration  
in roll as  
result of  
appeal from  
O.M.B.

**64.**—(1) Upon an appeal on any ground against an assessment, the Assessment Review Court, county judge or Ontario Municipal Board hearing an appeal under section 63, or the Court of Appeal, as the case may be, may reopen the whole question of the assessment so that omissions from, or errors in the assessment roll may be corrected, and the amount for which the assessment should be made, and the person or persons who should be assessed therefor may be placed upon the roll, and if necessary the roll of the municipality, even if returned as finally revised, may be opened so as to make it correct in accordance with the findings made on appeal.

Assessment  
may be  
open upon  
appeal

(2) In determining the value at which any land shall be assessed, reference may be had to the value at which lands in the municipality are assessed. 1968-69, c. 6, s. 64.

Reference  
to other  
lands in  
municipality

**65.**—(1) Upon a complaint or appeal with respect to an assessment, the Assessment Review Court, county judge or Ontario Municipal Board may review the assessment and, for the purpose of such review, has all the powers and functions of the assessor in making an assessment, determination or decision under this Act, and any such assessment, determination or decision made on review by the Assessment Review Court, county judge or Ontario Municipal Board shall, except as provided in subsection 2, be deemed to be an assessment, determination or decision of the assessor and has the same force and effect.

Powers and  
functions of  
Assessment  
Review  
Court,  
county  
judge,  
O.M.B.

(2) A decision of the Assessment Review Court, county judge or Ontario Municipal Board with regard to persons alleged to be wrongfully placed upon or omitted from the assessment roll or assessed at too high or too low a sum is final and binding unless appealed in accordance with the provisions of this Act.

Decision  
re quantum,  
etc., final

(3) For greater certainty, it is hereby declared that the provisions of sections 52, 55 and 63 respecting appeals are intended to establish machinery for the review of an assessment for the purpose of ensuring the administrative integrity of the assessment roll, and, except as provided in subsection 2, such provisions shall not be deemed to affect the right of any person to apply to a superior, county or district court for a judicial determination of any question relating to an assessment. 1968-69, c. 6, s. 65.

Purpose of  
provisions  
re appeals

Application  
to court by  
originating  
notice

**66.**—(1) The municipal corporation, assessment commissioner or any person assessed may apply by originating notice to the Supreme Court or to the county court of the county in which the assessment is made for the determination of any question relating to the assessment, except a question as to persons alleged to be wrongfully placed upon or omitted from the assessment roll or assessed at too high or too low a sum.

Service of  
notice

(2) The persons to be served with notice under this section shall be the persons assessed in respect of the property relating to the assessment, the assessment commissioner and the clerk of the municipality affected by the assessment.

Time for  
notice

(3) No originating notice shall be commenced except within the times for commencing an action or other proceeding set forth in section 67.

Appeal to  
Divisional  
Court

(4) An appeal lies to the Court of Appeal from the judgment of the Supreme Court or from the judgment of the county court.

Final  
revision of  
roll not to  
be delayed,  
alteration  
of roll on  
Court of  
Appeal  
judgment

(5) The appeal from any judgment made by the Supreme Court or by a county court on an originating notice given pursuant to this section or the hearing or argument or other proceedings thereon shall not delay the final revision of the assessment roll, but, if by the judgment of the Court of Appeal it appears that any alteration should be made in the assessment roll respecting the assessment in question, the clerk of the municipality shall cause the proper entries to be made in the assessment roll to give effect to the judgment on the originating notice or on appeal therefrom.

Judgment  
of court  
binding on  
Assessment  
Review  
Court, etc.

(6) Notwithstanding that a question of the assessment of any person is pending before the Assessment Review Court, a judge of the county court or the Ontario Municipal Board, the judgment of the Supreme Court, the county court or the Court of Appeal shall be given effect to and is binding upon the Assessment Review Court, the judge of the county court and the Ontario Municipal Board. 1968-69, c. 6, s. 66.

Limitation  
of actions  
in court

**67.** No action or other proceeding, except an action or other proceeding brought by or on behalf of a municipality for the collection of arrears of taxes, shall be brought in court with respect to an assessment or taxes based thereon,

- (a) except within sixty days after the day upon which the assessment roll is required by law to be returned, or within sixty days after the return of the roll, in case the roll is not returned within the time fixed for that purpose;



- (b) where a complaint with respect to the assessment is made to the Assessment Review Court, except within the time limited for appealing from the decision of the Assessment Review Court to the county court judge;
- (c) where an appeal is made from the decision of the Assessment Review Court to the county court judge, except within the time limited for appealing from the decision of the county court judge to the Ontario Municipal Board; and
- (d) where an appeal is made from the decision of the county court judge to the Ontario Municipal Board, except within fifteen days after the date of the decision of the Ontario Municipal Board,

provided, where an appeal is made to the Court of Appeal, no action or other proceeding shall be brought in any other court with respect to the assessment. 1968-69, c. 6, s. 67.

**68.** Where any part of an assessment is declared invalid or in error by the Supreme Court or a county court, the whole assessment is not thereby invalidated and the court may direct that the assessment roll be altered in accordance with its judgment and the clerk of the municipality concerned shall so alter the roll and shall write his name or initials against every alteration. 1968-69, c. 6, s. 68.

Alteration  
of roll as  
result of  
judgment

**69.** No matter that could have been raised by way of complaint to the Assessment Review Court or in an action or other proceeding with respect to an assessment in a court within the times limited for bringing such complaint, action or other proceeding under this Act shall be raised by way of defence in any action or other proceeding brought by or on behalf of a municipality. 1968-69, c. 6, s. 69.

Defence  
limited in  
actions to  
collect  
taxes, etc.

**70.** Where the assessment of any real property is altered on an appeal or in an action, any business assessment based on the assessed value of such real property shall be altered in the business assessment roll by the clerk of the municipality to conform with the altered real property assessment, whether or not the business assessment roll has been finally revised. 1968-69, c. 6, s. 70.

Revision of  
business  
assessment  
roll on  
alteration  
of real  
property  
assessment

**71.—(1)** The Department shall examine the amounts of the assessments of rateable property in each municipality and locality on the last revised assessment roll of each municipality and locality and determine as nearly as may be what the total of the amounts of the assessment of such rateable property should be so that costs may be apportioned and grants provided on a basis which is just and equitable as between municipalities and localities.

Equalized  
assessment  
determin-  
ation



Equalized  
assessment  
and  
equalization  
factor

(2) The amount so determined under subsection 1 is the equalized assessment of each municipality and locality and the equalization factor of a municipality or locality is the percentage that the total of the amounts of the assessments of rateable property of a municipality or locality is of the equalized assessment of the municipality or locality, but neither the equalized assessment nor equalization factor of a municipality or locality shall be taken into account in the assessment of any land except as provided in this or any other Act.

Publication

(3) The equalized assessment and equalization factor of each municipality and locality shall be published in *The Ontario Gazette* in each year not later than the 15th day of July.

Review

(4) On or before the 1st day of November in the year of publication under subsection 3, a municipality or locality may apply to the Ontario Municipal Board for a review of its equalized assessment and equalization factor and the Department may apply for a review of the equalized assessment and equalization factor of any municipality or locality and the applicant shall give notice in writing by registered mail to the secretary of the Board.

Hearing

(5) Upon receipt of a notice of application for review under this section, the secretary of the Ontario Municipal Board shall arrange a time and place for hearing the application and shall send notice thereof by registered mail to the Department and to the clerk of the municipality or the secretary of each school board in the locality concerned at least fourteen days before the hearing.

Powers of  
O.M.B.

(6) If the equalized assessment and equalization factor under review are not just and equitable, the Ontario Municipal Board, upon the hearing of the application, shall determine a just and equitable equalized assessment and equalization factor.

Appeal

(7) Subsections 8 and 9 of section 63 apply *mutatis mutandis* to an application under this section.

Effect of  
appeal

(8) The decision of the Ontario Municipal Board or the judgment of the Court of Appeal on an application under this section does not affect the equalized assessment and equalization factor of a municipality or locality, as determined under subsection 1 or 2, for the purposes of any provision of any Act where equalized assessments or equalization factors are used in any determination and an appeal therefrom or a review thereof is provided. 1970, c. 57, s. 15, *part*.

Apportion-  
ment of  
county rates

**72.**—(1) Subject to subsection 5, the council of a county, in apportioning a county rate among the different townships, towns and villages within the county, shall apportion 30 per cent of the county rate based upon the equalized assessments under section 71 for the year preceding the year in which the levy for county purposes is to be made together with the amounts determined

under subsections 2 and 3 and shall apportion 70 per cent of the county rate in the same proportions as the last apportionment made for county purposes as adjusted by any additional amounts to which the county is entitled under section 43.

(2) Where, in the year preceding the year in which an apportionment is to be made, a mining municipality has received or becomes entitled to a payment under the regulations made under section 28, an amount shall be determined by,

Assessment equivalent of mining revenue payments to be added to equalized assessments

- (a) multiplying the part of such payment computed with reference to the mine's profits as calculated under section 3 of *The Mining Tax Act* and set out by the mine assessor in the notice or notices of assessment referred to in section 11 of *The Mining Tax Act* in respect of any or all mines or mineral works located in the municipality that was credited to the general funds of the municipality by 1,000; and
- (b) dividing the product obtained under clause a by the aggregate of the mill rate for general and county purposes levied in that year by the municipality on the types of assessments mentioned in clauses a, b and c of subsection 2 of section 302 of *The Municipal Act*; and
- (c) adjusting the quotient obtained under clause b by the application of the equalization factor determined under section 71 for the year preceding the year in which the levy for county purposes is to be made.

R.S.O. 1970, c. 275

R.S.O. 1970, c. 284

(3) Where, in the year preceding the year in which an apportionment is to be made, a municipality has received or becomes entitled to a payment in lieu of taxes from the Crown in right of Canada, except payments received under an agreement with the Government of Canada authorized by *The Municipal Act* to relieve a tenant or user of land owned by the Crown from taxes or payment for municipal services, or from the Crown in right of Ontario or any board, commission, corporation or other agency thereof or The Hydro-Electric Power Commission of Ontario, except payments received under section 13 of *The Ottawa River Water Powers Act, 1943*, an amount shall be determined by adjusting the valuations of the properties for which such payments are made by the application of the equalization factor determined under section 71 for the year preceding the year in which the levy for county purposes is to be made.

Valuations on which payments in lieu of taxes paid to be added to equalized assessments

1943, c. 21

(4) Where payment in lieu of taxes from the Crown in right of Canada has been reduced by deductions made under the *Municipal Grants Act* (Canada), the amount of the valuations of the properties for which such payments are made shall, for the purposes of subsection 3, be reduced in the same proportion as the amount of the grants was reduced.

Idem

R.S.C. 1952, c. 182

Apportionment by county council

(5) On or before the 1st day of October in each year, the council of every county shall examine for every township, town and village the apportionment for the next year that would be produced by the application of subsection 1, and, if such apportionment would not be just and equitable it may by by-law, passed on or before the 1st day of October, make such adjustments as are necessary to make an apportionment for county rates for the next year that is just and equitable and no such by-law shall be repealed or amended.

Assistance by assessment commissioner

(6) The assessment commissioner for the municipalities in the county shall provide the county council with such assistance as it may request in making the adjustments mentioned in subsection 5.

Copy of by-law to clerks

(7) Within ten days of the passing of a by-law under subsection 5, the county clerk shall send a copy of such by-law by registered mail to the clerk of each municipality. 1970, c. 57, s. 15, *part*.

Appeal

**73.**—(1) Any township, town or village that is not satisfied with a by-law passed by the county council under subsection 5 of section 72 or with the failure of the council to pass such a by-law may appeal to the Ontario Municipal Board from the decision of the council.

Notice

(2) A notice of appeal to the Ontario Municipal Board shall be sent by the municipality appealing by registered mail to the secretary of the Board, to the clerk of the county council and of every township, town and village in the county within twenty-one days after the copy of the by-law has been mailed under subsection 7 of section 72, or, where such a by-law has not been passed, within twenty-one days from the 1st day of October.

Hearing

(3) Upon receipt of a notice of appeal under this section, the secretary of the Ontario Municipal Board shall arrange a time and place for hearing the appeal and shall send notice thereof by registered mail to all parties concerned in the appeal at least fourteen days before the hearing.

Powers of O.M.B.

(4) If the apportionment under appeal is not just and equitable, the Ontario Municipal Board, upon the hearing of the appeal, shall make an apportionment for county rates for the next year that is just and equitable.

Appeal

(5) Subsections 8 and 9 of section 63 apply *mutatis mutandis* to an appeal under this section.

Adjustment of county levy

(6) Until an appeal under this section is finally disposed of, the council of the county may levy a sum for county purposes in accordance with the decision of the county council made under subsection 5 of section 72 but if, by the decision of the Ontario Municipal Board or by the judgment of the Court of Appeal, an adjustment is required in such levy, the county treasurer shall



adjust the levy so made and shall notify the clerk of every township, town and village accordingly. 1970, c. 57, s. 15, *part*.

**74.** Where at any time the boundaries of a municipality or locality are altered or a new municipality is erected, the Ontario Municipal Board shall adjust the equalized assessment determined under section 71 of the municipalities affected. 1970, c. 57, s. 15, *part*. Adjustment  
of equalized  
assessment

**75.** Where at any time the boundaries of a municipality are altered, a new municipality is erected or a municipality or a part thereof is added to or taken out of a county for municipal purposes, the Ontario Municipal Board shall adjust the apportionment of the county rate mentioned in section 72 of any county that may be affected. 1970, c. 57, s. 15, *part*. Adjustment  
of  
apportion-  
ment

**76.—**(1) An application to the Assessment Review Court for the cancellation, reduction or refund of taxes levied in the year in respect of which the application is made may be made by any person, Cancel-  
lations,  
reductions,  
refunds, etc.,  
of taxes

- (a) in respect of real property liable to taxation at the rate levied under subsection 2 of section 302 of *The Municipal Act* that has ceased to be real property that would be liable to be taxed at such rate; or R.S.O. 1970,  
c. 284
- (b) in respect of real property that has become exempt from taxation during the year or during the preceding year after the return of the assessment roll; or
- (c) in respect of a building that was razed by fire, demolition or otherwise during the year or during the preceding year after the return of the assessment roll; or
- (d) who is unable to pay taxes because of sickness or extreme poverty; or
- (e) who is overcharged by reason of any gross or manifest error that is a clerical error, the transposition of figures, a typographical error or similar type of error, but not an error in judgment in making the assessment upon which the taxes have been levied; or
- (f) liable for business tax who has not carried on business for the whole year, except where the business was intended to be or was capable of being carried on during a part of the year only, or was not carried on for a period of less than three months during the year by reason of repairs to or renovations of the premises in which the business was carried on; or
- (g) whose taxes are unduly burdensome by reason of an increase resulting from a different assessment generally of lands within the municipality made in the year 1968 or thereafter. 1968-69, c. 6, s. 76 (1); 1970, c. 57, s. 16 (1, 2).



Time for  
making  
application

(2) The application may be made at any time during the year in respect of which the application is made and until the 28th day of February in the following year and notice in writing of the application shall be given to the clerk of the municipality who shall immediately transmit the notice to the regional registrar. 1968-69, c. 6, s. 76 (2).

Application  
under cl. g

(3) Taxes levied by a municipality shall not be cancelled, reduced or refunded on an application under clause *g* of subsection 1 unless the application and a maximum amount of taxes that may be cancelled, reduced or refunded has been authorized by a by-law which may be passed by the council of the municipality.

Notice of  
hearing

(4) Notice of any hearing by the Assessment Review Court under this section shall be given by mail by the regional registrar to the clerk of the municipality and to the applicant not less than fourteen days before the date upon which the application is to be dealt with by the court. 1970, c. 57, s. 16 (3).

Application  
by clerk

(5) Where any person who is entitled to apply for the cancellation, reduction or refund of taxes under clause *e* or *f* of subsection 1 fails to apply, the clerk of the municipality may apply in his stead and the provisions of this section apply *mutatis mutandis* to such application.

Powers of  
Assessment  
Review  
Court

(6) The Assessment Review Court, subject to such restrictions and limitations as are contained in this section, may reject the application or,

- (a) where the taxes have not been paid, cancel the whole of the taxes or reduce the taxes; or
  - (b) where the taxes have been paid in full, order a refund of the whole of the taxes or any part thereof; or
  - (c) where the taxes have been paid in part, order a refund of the whole of the taxes paid or any part thereof and reduce or cancel the portion of the taxes unpaid.
- 1968-69, c. 6, s. 76 (3, 4).

Hearing and  
disposition

(7) The Assessment Review Court shall hear and dispose of every application not later than the 31st day of March in the year following the year in respect of which the application is made and the regional registrar shall thereupon cause notice of the decision in such application to be given by mail to the persons to whom notice of the hearing of such application was given and to the assessment commissioner, and such notice shall state thereon that such decision may be appealed to the county judge within fourteen days of the mailing of such notice. 1968-69, c. 6, s. 76 (5); 1970, c. 57, s. 16 (4).

Appeals

(8) An appeal may be had to the county judge by the applicant or the municipality from the decision of the Assessment Review Court or where the Assessment Review Court has omitted, neglected or refused to hear or dispose of an application under this section, and such appeal shall be a hearing *de novo*.

(9) The person appealing shall personally or by his agent give notice in writing to the clerk of the municipality, within fourteen days after notice of the decision of the Assessment Review Court has been given by the regional registrar under subsection 7, of his intention to appeal to the county judge, provided that where the municipality appeals it shall give such notice in writing to all persons interested in accordance with this subsection.

Notice of  
appeal

(10) Where a person makes application for the cancellation, reduction or refund of taxes in respect of business assessment or assessment under subsection 3 of section 7, the Assessment Review Court, on notice to any person who occupied the premises and carried on business for the whole or any part of the period in respect of which the application is made, may direct that a proper proportion of the taxes be levied against such person for the time during which such person was in occupation although the name of such person does not appear on the assessment roll in respect of such premises, and in determining the amount payable regard shall be had to the nature of the business carried on.

Occupant  
may be  
required  
to pay part  
of taxes

(11) A cancellation, reduction or refund under clause *b* of subsection 1 shall be for a proportionate part of the taxes based on the number of months in the year during which the exemption existed.

Idem

(12) A cancellation, reduction or refund under clause *c* of subsection 1 shall be for a proportionate part of the taxes levied on the building assessment based on the number of months in the year or years after the building was razed in respect of which taxes were levied. 1968-69, c. 6, s. 76 (6-10).

Idem

**77.**—(1) An application may be made by or on behalf of the municipal corporation to the Assessment Review Court for an increase in the taxes levied in the year in which the application is made with respect to any person who is undercharged by reason of any gross or manifest error that is a clerical error, the transposition of figures, a typographical error or similar type of error, but not an error in judgment in making the assessment upon which the taxes have been levied, by filing notice of the application with the regional registrar. 1968-69, c. 6, s. 77 (1); 1970, c. 57, s. 17.

Application  
for increase  
of taxes  
where gross  
error

(2) Notice of the application shall be given by mail by the regional registrar to the applicant and to the person with respect to whom application is made not less than fourteen days before the date upon which the application is to be dealt with by the court.

Notice of  
application

(3) The Assessment Review Court may reject the application or may increase the taxes to the correct amount, and the amount of the increase, subject to subsection 5, is collectable as if it had been originally levied and demanded.

Powers of  
court

Notice of  
decision

(4) Forthwith after the Assessment Review Court makes its decision, the regional registrar shall cause notice thereof to be given by mail to the person with respect to whom the application was made and such notice shall state thereon that the decision may be appealed to the county judge within ten days of the mailing of such notice.

When  
increase  
payable

(5) The amount of any increase in taxes is not payable until ten days after the mailing of the notice under subsection 4 or, if an appeal is made to the county judge until ten days after the decision of the county judge, and is not subject to any penalties applicable to taxes that are overdue and unpaid until such amount is payable.

Appeal

(6) An appeal may be had to the county judge by the applicant or by the person with respect to whom the application was made from the decision of the Assessment Review Court or where the Assessment Review Court has omitted, neglected or refused to hear or dispose of an application under this section, and such appeal shall be a hearing *de novo*.

Notice of  
appeal

(7) The appellant shall personally or by his agent give notice in writing to the clerk of the municipality and to the assessment commissioner or to the person with respect to whom the application was made, as the case may be, within ten days of the mailing of the notice under subsection 4, of his intention to appeal to the county judge.

When  
application  
not to be  
dealt with  
R.S.O. 1970,  
c. 284

(8) The Assessment Review Court shall not deal with an application under this section if a certificate with respect to current taxes has been issued by the tax collector under *The Municipal Act* before the mailing of the notice of application under subsection 2. 1968-69, c. 6, s. 77, (2-8).

Disclosure  
of infor-  
mation

**78.**—(1) Every assessment commissioner or assessor or any person in the employ of a municipality who in the course of his duties acquires or has access to information furnished by any person under section 13 or 14 that relates in any way to the determination of the value of any real property or the amount of assessment thereof or to the determination of the amount of any business assessment, and who wilfully discloses or permits to be disclosed any such information not required to be entered on the assessment roll to any other person not likewise entitled in the course of his duties to acquire or have access to the information, is guilty of an offence and on summary conviction is liable to a fine of not more than \$200, or to imprisonment for a term of not more than six months, or to both.

Exception

(2) This section does not prevent disclosure of such information by any person when being examined as a witness in an assessment appeal or in an action or other proceeding in a court or in an arbitration. 1968-69, c. 6, s. 78.



**79.** In addition to the penalties and punishments provided for by this Act for a contravention of the provisions thereof, the person guilty of such contravention is liable to every person who is thereby injured for the damages sustained by such person by reason of such contravention. 1968-69, c. 6, s. 79.

Right of  
action for  
damages  
against  
officer

**80.** This Act does not affect the terms of any agreement made with a municipal corporation, or any by-law heretofore or hereafter passed by a municipal council under any other Act for fixing the assessment of any property, or for commuting or otherwise relating to municipal taxation, but whenever in any Act of the Legislature or by any proclamation of the Lieutenant Governor in Council or by any valid by-law of a municipality heretofore passed or by any valid agreement heretofore entered into the assessment of the real and personal property of any person in a municipality is fixed at a certain amount for a period of years, unexpired at the time of the coming into force of this Act, or the taxes payable annually by any person in respect of the real and personal property are fixed at a stated amount during any such period, or the real and personal property of any person or any part thereof is exempt from municipal taxation in whole or in part for any such period, such fixed assessment or commutation of taxes or exemption shall be deemed to include any business assessment or other assessment and any taxes thereon in respect of the property or business mentioned in such Act, proclamation, by-law or agreement to which such person or the property of such person would otherwise be liable under this Act. 1968-69, c. 6, s. 80.

By-laws and  
agreements  
fixing  
assessment  
or granting  
exemption  
from  
taxation not  
affected

**81.** Where the municipal offices in a municipality are closed on Saturday and the time limited for any proceeding or for the doing of any things in such municipal offices under this Act expires or falls upon a Saturday, the time so limited shall extend to and the thing may be done on the day next following that is not a holiday. 1968-69, c. 6, s. 81.

Computa-  
tion of time  
for proceed-  
ings where  
time limited  
expires on  
Saturday

**82.**—(1) All by-laws passed under the provisions of subsection 1 of section 130 of *The Assessment Act*, being chapter 23 of the Revised Statutes of Ontario, 1960, providing for taking the assessment of business separately from the time for taking the assessment of real property and in the same year in which the rates of taxation thereon are to be levied, continue in force until repealed and where any such by-law is repealed the assessment of business for the year in which the by-law is repealed shall be made and levied upon in that year and, in that year and in each subsequent year, the assessment of business shall be made together with the assessment of real property for taxation in the following year.

By-laws  
providing for  
business  
assessment  
in current  
year  
continued  
until  
repealed

(2) The Minister may by order repeal any such by-law. 1968-69, c. 6, s. 82.

Repeal of  
by-law



References  
to court of  
revision in  
other Acts  
R.S.O. 1970,  
cc. 255, 136

**83.**—(1) Where in any general or special Act, except *The Local Improvement Act* and *The Drainage Act*, reference is made to a court of revision, such reference shall be deemed to be a reference to the Assessment Review Court established under this Act.

Provisions  
authorizing  
courts of  
revision in  
other Acts  
repealed

(2) Notwithstanding any general or special Act, any provision in any Act, except *The Local Improvement Act* and *The Drainage Act*, as to the constitution of a court of revision is repealed. 1968-69, c. 6, s. 84.

Assessment  
of machinery  
for pro-  
ducing power

**84.** Notwithstanding any general or special Act, all machinery and equipment used for producing power for sale is liable to assessment for the percentage of the amount at which it is valued under this Act as follows:

1. In the year 1970 for taxation in the year 1971 at 80 per cent.
2. In the year 1971 for taxation in the year 1972 at 60 per cent.
3. In the year 1972 for taxation in the year 1973 at 40 per cent.
4. In the year 1973 for taxation in the year 1974 at 20 per cent. 1968-69, c. 6, s. 86.

## FORM 1

(Section 49)

AFFIDAVIT OR AFFIRMATION OF ASSESSMENT COMMISSIONER  
IN VERIFICATION OF ASSESSMENT ROLL

I, ..... of the .....

....., make oath and say (or solemnly declare and affirm) as follows:

1. I have, according to the best of my information and belief, set down or caused to be set down in the assessment roll attached hereto all the real property liable to taxation situate in.....; and I have justly and truly assessed or caused to be assessed in accordance with *The Assessment Act*, each of the parcels of real property so set down and, according to the best of my information and belief, I have entered or caused to be entered the names of all owners or tenants assessable in respect of each such parcel.

2. I have estimated and set down or caused to be estimated and set down in the assessment roll, according to the best of my information and belief, the amounts assessable against every person named in the roll for business or otherwise under such Act.

3. According to the best of my knowledge and belief, I have entered or caused to be entered therein the name of every person entitled to be so entered under *The Assessment Act*, or any other Act; and I have not intentionally omitted or caused to be omitted from the roll the name of any person whom I knew or had good reason to believe to be entitled to be entered therein under any of such Acts.

4. I have entered or caused to be entered on the roll the date of delivery or transmission of the notice required by section 40 of *The Assessment Act*, and every such date is truly and correctly stated in the roll.

or

A certificate has been made and attached to the assessment roll certifying the date upon which the notices of assessment were delivered as required by section 40 of *The Assessment Act*.

(Strike out that which does not apply)

5. I have not entered or caused to be entered the name of any person at too low a rate in order to deprive such person of a vote, or at too high a rate in order to give such person a vote; and the amount for which each such person is assessed in the roll truly and correctly appears in the notice delivered or transmitted to him.

6. I have not entered or caused to be entered any name in the roll or improperly placed or caused to be placed any letter or letters opposite any name with intent to give a vote to any person not entitled to vote; and I have not intentionally omitted or caused to be omitted from the roll the name of any person whom I believe to be entitled to be placed therein; and I have not, in order to deprive any person of a vote, omitted or caused to be omitted from opposite the name of such person any letter or letters that I ought to have placed therein.

7. I have, according to the best of my information and belief, complied with or caused to be complied with all the provisions of *The Assessment Act*, or of any regulation, with regard to the preparation of the assessment roll.

Sworn (or solemnly declared and affirmed)  
before me.....  
at the .....  
in the .....  
of .....  
this .....  
day of .....  
19....

